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Prevention of armed conflict: strengthening the role of mediation in the peaceful settlement of disputes, conflict prevention and resolution

Cooperation between the United Nations and regional and subregional organizations on mediation

Report of the Secretary-General

Summary

The present report describes efforts to strengthen cooperation and partnership between the United Nations and regional and subregional organizations to build mediation capacity and deepen strategic and operational partnerships in carrying out mediation efforts. It reviews trends in conflict and mediation and recalls the fundamentals of effective mediation as a background for cooperation efforts. The report describes the evolving mediation experience and capacities of the United Nations and regional and subregional organizations and the cooperation which is assisting that capacity development. It identifies different models of cooperation, stresses the importance of coherence, coordination and complementarity in mediation engagements and recommends further work in several areas to strengthen cooperation for effective mediation.

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I. Introduction

1. In its resolution 68/303, the General Assembly requested that I report to it on cooperation between the United Nations and regional and subregional organizations, and on ways to enhance such cooperation. The present report is submitted pursuant to that request.

2. Resolution 68/303 followed two earlier resolutions on mediation (resolutions 65/283 and 66/291), in which the General Assembly reaffirmed the role of mediation in the peaceful settlement of disputes, conflict prevention and resolution. The present report builds on my two previous reports on mediation — the first in 2009 to the Security Council following its high-level debate on mediation in 2008 (S/2009/189) and the second in 2012 (A/66/811), which included the "Guidance for Effective Mediation", developed at the request of the General Assembly. That corpus of work advanced a shared understanding of mediation and developed a framework for strengthening the norms, institutions, practices, partnerships and resources for more effective mediation for the prevention, management and resolution of conflict.

3. I believe in genuine partnerships between the United Nations and regional and subregional organizations to build mediation capacity and deepen strategic and operational cooperation in carrying out mediation. Those partnerships must draw upon the resources and the comparative advantages of different organizations, ensure clarity of roles and responsibilities based on comparative advantage and complementarity, and promote the principles of the Charter of the United Nations and international law in mediation endeavours.

4. On 1 and 2 May 2015, I hosted a retreat in New York with the heads of 18 regional, subregional and other organizations to discuss peace and security issues, including opportunities for cooperation between the United Nations and regional partners in mediation. There was full agreement on the important role that our organizations play in mediation, individually and collectively, and recognition of the momentum in many institutions to further expand capacities for good offices, mediation, peacemaking and conflict resolution. On 4 May 2015, the President of the General Assembly, organized a high-level thematic debate on strengthening cooperation between the United Nations and regional and subregional organizations, leading to a political declaration (General Assembly resolution 69/277), underscoring the important role that regional and subregional organizations play in peace and security, development and human rights, and the need to strengthen partnerships between the United Nations and those organizations to promote comparative advantage and complementarity. The Group of Friends of Mediation and in particular its Co-Chairs, Finland and Turkey, continue to promote mediation and it has become a valuable forum for sharing experiences and encouraging adequate and predictable resourcing. I also note the "Mediation in the Mediterranean" initiative and the co-hosting by Spain and Morocco of a meeting on 16 March 2015 on the role of regional organizations in mediation.

5. While preparing the present report, the Department of Political Affairs consulted representatives of 16 regional and subregional organizations in Brussels on 6 and 7 May 2015 at a meeting hosted by the European Union and co-organized by the Organization for Security and Cooperation in Europe (OSCE), the Organization of Islamic Cooperation (OIC) and the United Nations. In June 2015,

the Department briefed regional groupings of the General Assembly on mediation support activities and sought views on the contours of the present report. In addition, the Academic Advisory Council on Mediation of the Department of Political Affairs was consulted at a meeting in Pretoria on 23 and 24 April 2015. The present report has been prepared bearing in mind the recommendations of the High-level Independent Panel on Peace Operations, which submitted its report to me on 16 June (A/70/95-S/2015/446), and on which I look forward to reporting to the General Assembly shortly. That report underscored a vision of strong and effective partnerships with regional and subregional organizations across the different areas of United Nations engagement in peace and security.

II. Conflict and mediation trends and the imperative of cooperation

6. In my previous report, I noted eight contemporary trends in conflict — the most worrying being that violent conflict was on the increase. Regrettably, that trend has continued. Research shows that in 2014, there were some 40 active armed conflicts, the highest number since 1999 and an increase of 18 per cent over 2013.[1] The seven other trends I noted were the considerable number of low-intensity conflicts; the multiplicity of conflict actors and interests involved, often transcending borders, and the increasing number of substantive issues that need to be addressed by mediators; the diversity of mediation actors; the growing recognition of the constructive role of local "insider" mediators; the demands of civil society actors, such as youth and women groups, to take their rightful place and be heard in political transitions and mediation processes; the emphasis on implementing legal and normative frameworks; and the fact that mediation does not end with the signing of a peace agreement, but continues to be a critical tool in efforts to support compliance with and implementation of agreements.

7. That description of the contemporary conflict and mediation landscape remains valid, but can be augmented by additional insights of particular relevance today.

8. First, research suggests that the regionalization and internationalization of conflict is on the rise, with more conflicts transcending borders and involving struggles with local, national, regional and international elements interwoven in a complex tapestry. External military support — often for the opposing sides of conflicts — risks prolonging conflicts and making them bloodier and more difficult to resolve through negotiations as the number of interested actors increases.[1]

9. Second, we have seen the emergence and ascendancy in some regions of violent extremist groups with a propensity for horrific attacks against civilians. Violent extremists often have maximalist objectives and reject national borders, spreading their assaults across multiple countries and complicating mediation efforts.

10. Third, we are facing an intensification of the phenomenon of the multiplication and fragmentation of conflict actors, both political and military groups. Mediators have to grapple not only with growing numbers, but also with

[1] See Therése Pettersson and Peter Wallensteen, 2015. "Armed conflicts, 1946-2014". *Journal of Peace Research*, vol. 52, No. 4.

diverse motives and fluid and ever-changing alliances, and with situations of uncertain command and control. Criminal networks that thrive in the conflict landscape add to the level of complexity.

11. Fourth, several conflicts are characterized by appalling violations of international humanitarian and human rights law, including sexual and gender-based violence. Widespread humanitarian suffering is compounded by difficulties in securing humanitarian access. Mediators face dilemmas when the painstaking work required to move parties towards a political resolution has to be balanced with the demand for immediate political outcomes to halt violence.

12. Fifth, we have seen divisions in the international community, including in the Security Council, and among key regional powers. Those divisions hinder the efforts of mediators and can create dynamics that lead parties to conflict to adopt intransigent and inflexible positions, denying mediators genuine unity behind the search for a political solution.

13. Sixth, the cost and complexity of conflict has rightly focused renewed attention on reinforcing good offices and mediation in support of effective conflict prevention. Some of the more successful examples of effective mediation cooperation between the United Nations and regional and subregional organizations, in places such as Guinea, suggest that prevention is an area of potentially fruitful cooperation in the future.

14. Given those trends, the United Nations views effective partnerships with regional and subregional organizations as a central element of effective mediation.[2] The complexity, breadth and importance of the contemporary mediation agenda underscore the need for cooperation from all actors in support of a coherent mediation strategy. In particular, the fragmentation of conflict actors and their multiple lines of command and control, as well as their varying character, suggest that no single organization will be adequately equipped to reach all those involved. The regionalization and internationalization of conflicts points to the need to involve, in one way or another, a wide array of such actors, while having a clear lead mediator and clarity of roles, and seeking effective national partnerships that provide sustainability and greater legitimacy to those efforts.

15. Cooperation starts from a shared understanding that mediation is not a series of ad hoc diplomatic engagements, but, as emphasized in the Guidance, a flexible yet structured undertaking that rests on the consent of the conflicting parties, is ideally conducted by a single lead mediator and has the requisite resourcing, professionalization and political support for a sustained engagement, based on a coherent strategy and flexibility of working practices. The openness of the parties to trying to negotiate a settlement, the acceptance, credibility and support of the mediator, and a regional and international consensus to support the process are the clearest indicators that mediation has prospects of success.

16. Cooperation between the United Nations and regional and subregional organizations to promote more effective mediation must thus address those issues in

[2] It is important to recognize that we tend to use regional and subregional organizations as a shorthand to include other organizations, such as the League of Arab States, the Organization of Islamic Cooperation or the Commonwealth, whose membership is not defined by geographic regions. The picture becomes further nuanced by organizations such as the European Union which are particularly active in mediation initiatives beyond their region.

particular. When mediation processes have a clear and competent lead and when third parties are cooperating, based on comparative advantage in support of a common strategy, mediation can be the most effective, least intrusive and cheapest form of conflict prevention, management and resolution. Conversely, if cooperation and coordination based on comparative advantage and a coherent conflict resolution strategy are absent, or if mediators are ill-suited to the task, or lack the necessary professional support, conflict actors often play mediators off against one another and engage in forum shopping, and third-party engagement adds to the confusion of the situation and the suffering of those affected.

III. Institutional experience and capacities for mediation

17. It is useful, therefore, to note the experiences of the United Nations and regional and subregional organizations in mediation activities and in developing mediation capacities, before turning to how cooperation has developed among them.

18. Special Representatives and Envoys have been deployed for many decades to carry out good offices and mediation, either at the initiative of the Secretary-General, or at the request of the parties, or in fulfilment of a request by the General Assembly or a mandate from the Security Council. Today, the Department of Political Affairs plays a central role in United Nations efforts to prevent and resolve conflict. United Nations missions in Africa, West Asia and Europe, including envoys based outside conflict zones but regularly visiting them and special representatives of the Secretary-General heading special political missions or peacekeeping operations in the field, are able to focus on behalf of the Secretary-General on specific conflicts and lead or support mediation or facilitation processes as diverse as those on Afghanistan, Cyprus, the Democratic Republic of the Congo/Great Lakes region, Georgia, Libya, Mali, Somalia, South Sudan, the Sudan, the Syrian Arab Republic, the Western Sahara, Yemen, the Israeli-Palestinian conflict and others. The regional political offices of the Department of Political Affairs — the United Nations Regional Office for Central Africa (UNOCA), the United Nations Office for West Africa (UNOWA) and the United Nations Regional Centre for Preventive Diplomacy for Central Asia — and presences in other locations operate as "forward platforms" for preventive diplomacy and mediation. They are mandated to promote cooperation and partnership with regional and subregional organizations in their areas of responsibility and often reinforce the work of those organizations or engage hand in hand with them. In addition to working closely with the African Union, the mandate of the United Nations Office to the African Union was expanded in April 2013 to include good offices in Southern and Eastern Africa. In non-mission settings, at the request of national authorities, Resident Coordinators with the support of the Department of Political Affairs and the United Nations Development Programme (UNDP), and often assisted by peace and development advisers, are engaged in support of national initiatives towards conflict resolution.

19. The Department of Political Affairs has continued to function as a focal point for the United Nations on mediation, providing support to mediation initiatives and promoting greater integration and coordination with other mediation actors, including Member States, regional and subregional organizations and relevant non-governmental partners. Since its inception in 2006, the Mediation Support Unit of the Department of Political Affairs fulfils this role through a combination of its staff and the mediation professionals who constitute the standby team of senior

mediation advisers, a rapid response mechanism whereby experts can be deployed to the field within 72 hours to provide technical advice to United Nations officials and others — often regional and subregional organizations — engaged in mediation and conflict prevention efforts. In addition, the unit manages a roster of experts and has developed networks with non-governmental organizations (NGOs), academics and organizations working on mediation with religious and tribal actors.

20. Regional and subregional organizations have increasingly been engaged in, and have developed capacities for, mediation. On the African continent, the African Union and subregional organizations have responsibilities, through their constitutive acts and protocols, to prevent and address conflict, including through peaceful means, and have developed normative policies, legal instruments and mechanisms to engage at the various stages of conflict. The African Union has further developed its peace and security architecture and its Panel of the Wise continues to be a pillar of the efforts of the organization in conflict prevention. The Economic Community of West African States (ECOWAS) has been operationalizing its mediation and facilitation division and the Southern African Development Community (SADC) has established a mediation support unit and a mediation reference group consisting of members from all SADC member States. The Intergovernmental Authority on Development (IGAD) established its mediation support unit in 2012, as well as a roster of mediators from the region.

21. In Europe, the European Union and OSCE have developed institutional structures dedicated to mediation support. The European Union Conflict Prevention, Peacebuilding and Mediation Division is situated within the European External Action Service; at OSCE, the mediation support capacity is part of the Conflict Prevention Centre in the secretariat. Those institutional developments are the outcome of assessments, as a result of which it was concluded that dedicated in-house mediation support capacities were necessary for the work of the two organizations. The launch in May 2014 of the European Institute of Peace, an independent partner of the European Union, provided a further impetus to European efforts to promote mediation and dialogue.

22. The Association of Southeast Nations (ASEAN) has made positive strides in developing the ASEAN Institute for Peace and Reconciliation which will enhance its mediation, preventative diplomacy and conflict resolution efforts. The Organization of American States (OAS) has continued to strengthen its mediation capabilities by enhancing the Department for Sustainable Democracy and Special Missions of its secretariat. The establishment of a peace, security and mediation unit has been important in institutionalizing mediation capacity at OIC, while the League of Arab States (LAS) is considering setting up a mediation support unit, reinforcing its recently established early warning and crisis management centre.

IV. Cooperation frameworks

23. As regional and subregional organizations develop institutional capacities and expand their involvement in mediation, expert meetings of regional and subregional organizations and the United Nations have been convened since 2010, to strengthen cooperation and knowledge-sharing with the United Nations and with each other. Those meetings have been hosted by OSCE (2010), OIC (2012), LAS (2014) and the European Union (2015).

24. In addition to the regional offices of the Department of Political Affairs, the United Nations has set up a network of liaison presences for key regional partners to strengthen working relationships, with the African Union in Addis Ababa, with SADC in Gaborone and as liaison with the European Union in Brussels. It has also recently deployed a Partnership Officer in Bangkok and a Liaison Officer to ASEAN in Jakarta.

25. Formal partnership agreements and joint workplans have provided the frameworks for day-to-day collaboration, including the sharing of best practices. The United Nations cooperation with the African Union is probably the most developed and broad, as defined in the 2006 declaration on enhancing United Nation-African Union cooperation, which set out the framework for a 10-year capacity-building programme for the African Union. Part of that framework concerns United Nations-African Union cooperation in mediation, stressing in particular the partnership at the institutional and operational levels. Institutionally, it has entailed reinforcing the mediation capacity of the African Union Commission; the establishment of a secretariat and work programme for the Panel of the Wise; a roster of African mediation experts; a knowledge management system for documenting African Union mediation experiences and practices; and "lessons learned" exercises and case studies.

26. Since the establishment of the United Nations Office to the African Union in 2010, the mediation partnership has evolved further. In 2014, the United Nations and the African Union adopted a joint United Nations-African Union framework for an enhanced partnership in peace and security. Building on the 10-year capacity-building programme, the framework provides a solid institutional road map for the two organizations to build an effective strategic and operational partnership, as the African Union continues to develop its African peace and security architecture.

27. The Economic Community of Central African States (ECCAS) signed a memorandum of understanding with UNOCA in 2012, which included an agreement to strengthen cooperation in mediation. In other cases, a working-level relationship with a regional or subregional organization, such as with ECOWAS, may lead to the implementation of specific activities without a need to formalize the relationship.

28. With ASEAN, LAS, SADC and OAS, for example, the partnership is based on a broad cooperation framework to strengthen capacity and operational collaboration, within which certain activities are undertaken in the area of mediation and conflict prevention. The United Nations-ASEAN Comprehensive Partnership, adopted in November 2011, calls for cooperation on political security issues, economic matters, sociocultural affairs and collaboration between the two secretariats. Long-standing cooperation agreements between the United Nations and LAS have provided the basis for the two organizations to address a wide array of democratization and transition issues across the Middle East and North Africa. The cooperation framework agreed between the Department of Political Affairs and SADC in September 2013 focuses specifically on mediation, elections and gender. In December 2013, OAS and the Department of Political Affairs renewed their mediation partnership through the adoption of a two-year work plan.

29. Since 2003, the United Nations and the European Union have maintained a United Nations-European Union steering committee as the core forum for regular senior-level consultation, cooperation and coordination on crisis management. In particular, it focuses on countries and regions where the United Nations has a peace

operation and where there is United Nations-European Union engagement on crisis management issues. The European Union remains a strong advocate and supporter of strengthening the capacity of the United Nations for mediation, including through the provision of significant financial contributions, and there are regular exchanges to promote coherent responses to requests from the field for mediation support and to mitigate risks of duplication. In June 2014, OSCE and the Department of Political Affairs mediation support offices concluded a mediation work plan for sharing information on best practices and collaborating in capacity-building and operational engagement.

V. Cooperation on capacity development

30. Pursuant to the frameworks described above, or on request, the United Nations has actively assisted regional and subregional organizations to develop their overall organizational mediation and conflict prevention capabilities. That has included providing support for assessing the necessary institutional arrangements and policy frameworks, facilitating the establishment of the required support structures, or assisting members of the regional organization in formulating their own mediation strategies.

31. Workshops have contributed to deepening the mediation capacity of regional and subregional organizations. When conducted jointly, they have also helped to strengthen partnerships and enhance inter-organizational operational cooperation. In March 2014, for instance, the Department of Political Affairs teamed up with UNDP and OAS to organize a workshop on mediation, facilitation and dialogue for OAS field-based representatives and United Nations Resident Coordinators. In 2014, the Department of Political Affairs also collaborated with IGAD on a mediation course for 28 prospective high-level mediators, including former heads of State, from all IGAD member States. In February 2015, the Department of Political Affairs convened an ASEAN-United Nations regional meeting in Myanmar focusing on areas of potential collaboration in support of the ASEAN Institute for Peace and Reconciliation, with a focus on conflict prevention, preventive diplomacy and conflict resolution. That same month, UNOCA participated in a workshop organized by ECCAS in N'Djamena, elaborating recommendations to strengthen the institutional mediation architecture of ECCAS. In the coming months, the African Union Commission, the United Nations and the European Union are planning to hold a round-table discussion on the creation of mediation support capacity within the African Union Commission.

32. The Department of Political Affairs has provided technical support to the African Union on designing and operating expert rosters on mediation and related thematic issues. It is also working with the United Nations Office to the African Union, and the African Union Departments of Political Affairs and Peace and Security to organize a joint training course on conflict analysis in Addis Ababa for later in 2015. Staff visit programmes have allowed staff members of regional organizations to be placed in the Department of Political Affairs for a limited period of time to learn about how it undertakes mediation support. To date, that has included members of staff from ASEAN, OIC, OSCE and LAS. The Department of Political Affairs has also worked closely with the European Union on the creation of its in-house mediation capacity and has continued to provide support through

targeted training seminars on thematic issues, including gender and inclusive processes.

33. The United Nations Environment Programme (UNEP) has provided technical expertise, training and capacity-building support to a range of regional organizations involved in the prevention, mediation and resolution of conflicts over natural resources. In particular, regional training on natural resources, conflict and peacebuilding has been provided for experts of the European Union, the Economic Commission for Europe and OSCE, as well as technical inputs on regional environment and security risks provided to the African Union through the New Partnership for Africa's Development and the African Ministerial Conference on the Environment.

34. The United Nations runs a number of training programmes as part of its commitment to professionalize mediation, which include representatives of regional and subregional organizations among the participants. For instance, the Department of Political Affairs runs a high-level course on mediation, with funding from the European Union; a ceasefire mediation and management training course, organized with the Norwegian Defence International Centre and the Swiss Federal Department of Foreign Affairs; a gender and inclusive mediation seminar, organized jointly with the Ministries of Foreign Affairs of Finland and Norway, the Crisis Management Initiative and the Peace Research Institute Oslo; and a dialogue and mediation course, developed jointly with the Swedish Folke Bernadotte Academy. The United Nations Institute for Training and Research (UNITAR) runs a peacemaking and preventive diplomacy course.

35. United Nations mediation training includes sessions and scenario exercises focused on cooperation with regional and subregional organizations. Staff members, ranging from senior envoys to political and mediation staff, from those organizations are invited to participate in many mediation training sessions organized by the United Nations, enabling not only the development of technical mediation knowledge and skills but also the exchange of experiences and the deepening of relationships across a spectrum of mediation practitioners.

36. Even senior diplomats find that they benefit significantly from additional training in mediation and all institutional mediators need skilled mediation support teams backed by an effective secretariat, including thematic experts. Training activities have helped to build capacity and ensure its availability to mediators from regional and subregional organizations. At the same time, particularly where States in a region lead processes on behalf of organizations, organizational institutional capacity may be less heavily drawn upon than national advisers, who may be close to the mediator.

37. Organizations, including the United Nations, tend to appoint senior mediators with distinguished careers as politicians or diplomats, including, sometimes, former heads of State. Many regional and subregional organizations also draw upon serving heads of State or foreign ministers to lead their mediation efforts. That can provide additional gravitas, access and sometimes much-needed leverage. It can also place intense pressure on a process, as mediators who have heavy government responsibilities may find it difficult to devote sustained attention to moving a difficult mediation forward for a prolonged period of time.

VI. Cooperation on mediation engagements

38. The purpose of the cooperation frameworks and activities described above is to promote coherence, coordination and complementarity, which are among the key fundamentals identified in the Guidance, in the design, conduct and implementation of mediation in the field.

39. As stated in the Guidance: "It is generally preferable to have a lead mediator from a single entity based on a strategic partnership and coordination with other mediating entities." Whenever possible, the choice of the lead mediator should be reached through consultations between the relevant entities, taking into account the context and based on comparative advantage. Importantly, in the Guidance it is noted that "proximity to the parties should be neither dismissed nor taken for granted as an automatic advantage". Sometimes, proximity allows for greater access to parties and heightens credibility; at other times more distance is needed in order to ensure impartiality. The key considerations should rather be "acceptability of the mediating body and the mediator by the conflict parties and the potential effectiveness and quality of the mediation". As further pointed out in the Guidance: "Organizational capacity, capability and available resources should be considered in deciding on the division of labour within the mediation environment."

40. The Guidance states that mediation actors should "work together to agree on the degree of transparency and coordination mechanisms for information sharing." It further states that they should cooperate "based on a common mediation strategy, ensure consistent messaging to the parties and avoid duplication or overloading the parties with multiple competing processes". It is thus the responsibility of those entrusted to lead a mediation to coordinate external actors effectively and the responsibility of those external actors to support the mediation strategy. That can assure the unity of the mediation, which is essential to its success. Where the lead mediation is contested or coordination is absent, the almost inevitable result is forum shopping and a proliferation of competing and confusing initiatives.

41. Determining a lead mediation organization remains context-specific and must take into account that each organization has distinct comparative advantages and limitations, which I described in my report to the Security Council in 2009 (S/2009/189, annex).

42. The United Nations, with its universal membership, impartiality and legitimacy derived from the Charter, provides the most comprehensive dispute resolution system available, including extensive mediation expertise and experience across regions, in both high-profile and quiet good offices initiatives.

43. Regional and subregional organizations have first-hand knowledge of disputes in their area, as well as an understanding of their historical and cultural contexts. Their membership is less extensive than the United Nations, but they can draw upon strong local networks. Their proximity has sometimes increased their willingness and ability to intervene early and their legitimacy in the eyes of conflicting parties. The intention of the regional offices of the Department of Political Affairs is to complement the efforts of national and regional counterparts and strengthen United Nations networks and access to local and regional actors, thereby making the United Nations more connected and responsive to developments on the ground.

44. There are also comparative disadvantages. Divisions in the Security Council can complicate United Nations mediation initiatives. The entanglement of regional and national politics, compounded by the vested interests of neighbouring States and divisions within or between regional organizations, has sometimes complicated regional mediation efforts, or seen mediation roles used as a cover to pursue interests other than those which promote resolution of a conflict.

45. Mechanisms of coordination also vary. Good practice reminds us that lead mediators should, without compromising the confidence of the parties or mediating by committee, establish formal or informal means for consultation and coordination and afford roles as appropriate to other actors. At times, to preserve flexibility, a mediator may hold regular individual meetings with other third-party actors; in other cases, to promote unity and common action, the mediator may form consultative bodies or other ad hoc mechanisms, such as groups of friends or international contact groups. In all cases, the lead mediator should be clear about which actors should be engaged as like-minded supporters of a process and which actors should be engaged because they are in effect parties involved in the conflict, or enjoy particular influence over those who are.

46. Today, we observe several models of leadership and coordination emerging in mediation practice. In some instances, the United Nations is the lead mediator, often mandated by the Security Council in the exercise of its primary responsibility for the maintenance of international peace and security under the Charter. For example, in Libya, the United Nations serves as the lead mediator, with relevant regional and subregional organizations remaining closely engaged in support of its efforts.

47. While the United Nations often strives to coordinate with and involve regional and subregional actors, sometimes it holds a different position to that of regional organizations. In the Western Sahara, for instance, the United Nations position is different from that of the African Union. There may be an additional challenge when regional or subregional organizations differ among themselves on how to address conflicts, as has been the case in the eastern Democratic Republic of the Congo, Guinea-Bissau and Madagascar in recent years.

48. A second model involves joint mediation with a single mediator representing the United Nations and a regional organization, as in Darfur and, earlier, in the Syrian Arab Republic. The Guidance cautions against those arrangements in most cases, and indeed the change of lead on the conflict in the Syrian Arab Republic is instructive. Mediation efforts were originally led by LAS but as the conflict grew in intensity and scope, joint United Nations-LAS representatives were appointed to mediate. Eventually, and after close consultation, the United Nations assumed the sole lead of the process while remaining closely engaged with LAS.

49. A third model involves mediation groupings or "co-leads". Sometimes the division of roles is very structured. For example, the Geneva International Discussions on the situation in Georgia are co-chaired on an equal basis by the European Union, OSCE and the United Nations. The co-chairs are also responsible for preparing, convening and facilitating the periodic meetings of the incidents prevention and response mechanism, with the United Nations taking the lead in facilitating discussions in one and the OSCE in another. In other cases, roles are less clearly defined, as, for instance, with the Middle East Quartet comprising the United Nations, the European Union, the United States of America and the Russian Federation.

50. A fourth model involves the United Nations playing an important supportive or follow-on role in a mediation where a regional or subregional organization had or has the lead. The United Nations, through my Special Representative for Mali, assisted by the Department of Political Affairs standby team of senior mediation advisers, has been supporting the mediation effort in Mali led by Algeria, which also includes key regional organizations, including the African Union and ECOWAS, as well as other countries in the region. In the Central African Republic in 2015, for instance, the head of UNOCA chaired the Bangui Forum for national reconciliation, working in close cooperation with the mediator appointed by ECCAS. In Yemen in 2011, the United Nations supported the Gulf Cooperation Council in reaching agreement on the implementation mechanism of the Gulf Cooperation Council Agreement, and then took on the role of an implementing partner, drawing on its technical capacity to support the national dialogue in 2013 and facilitate the overall transition efforts.

51. The United Nations has been providing ongoing support to the mediation in South Sudan led by IGAD and the African Union High-level Implementation Panel for Sudan. My Special Envoy and Head of the Office of the Special Envoy for Sudan and South Sudan continues to play an active role in the mediation processes, including through participation in all rounds of negotiations and the provision of technical advice and support. Similarly, the United Nations has continued to support the facilitation in Lesotho led by SADC during 2014 and 2015.

52. A fifth model, often taking place in parallel with the fourth, is for the United Nations to provide direct technical assistance to a regional or subregional mediator, or a Member State in a region, which is leading a mediation. In 2014 and 2015 alone, the Department of Political Affairs deployed experts from the standby team of senior mediation advisors to provide direct technical support to peace processes facilitated or co-facilitated by regional and subregional organizations in, inter alia, the Central African Republic, Mali, South Sudan, the Sudan and Ukraine. By way of example, the Trilateral Contact Group coordinates the implementation of the peace plan in eastern Ukraine and consists of senior representatives of Ukraine, the Russian Federation and the OSCE Chairperson-in-Office. OSCE also has a special monitoring mission observing and reporting on the situation. At the request of OSCE, the United Nations has provided ceasefire training for OSCE monitors and high-level coaching for the OSCE Special Representative to the Contact Group and representatives to the Chairmanship.

53. Providing political and/or technical support to mediation processes led by other actors gives the United Nations access to the process and, sometimes, the possibility to exert a positive influence and promote international unity behind a single effort. However, it is not without risk, especially in instances where the process may be ineffective or where its substance may not be what the United Nations would ideally envisage. The United Nations, for instance, can never endorse a peace agreement that provides for amnesties for genocide, crimes against humanity, war crimes or gross violations of human rights, including conflict-related sexual violence, and it supports the remit of the International Criminal Court. As such, the United Nations may find itself in a difficult position if a peace agreement diverges from the provisions of international law or Security Council resolutions. On the other hand, when the United Nations is not in the lead, its envoys can often play an important bridging role to inform and explain to regional actors and conflicting parties the expectations and positions of the United Nations. Briefings

provided to the Security Council by envoys in the Middle East and several African conflicts have helped to shape the overall environment of the mediation process and lessen potential differences between the lead mediator and the parties, even if the results are imperfect.

54. A particular subset of that dilemma arises when the United Nations is not leading the mediation process, but is managing major operations on the ground in a given country, for example in the Central African Republic, Mali and South Sudan. In each case, expectations of delivery by the United Nations in support of a peace agreement may not be matched by the capacity of the Organization to influence the process which leads to it. I note and support the observations in the report of the High-level Independent Panel on Peace Operations (A/70/95-S/2015/446) that "Whenever the United Nations has a peace operation on the ground, it should lead or play a leading role in political efforts prior to and during peace processes and after agreements are reached."

55. Where differences do exist, it is important to maintain dialogue and find ways to engage and address them in the best interests of a peaceful resolution of conflict. It is a common duty to deepen the strategic dialogue between the United Nations and regional and subregional organizations and key regional States to narrow divergences and assist in forging common approaches to crises, especially given the fact that the repercussions tend to go far beyond the region itself. Undertaking joint assessments and analysis will assist in the development of early interventions. That does not automatically mean that there will be a consensus on the best response, but a more institutionalized exchange will help to identify the rationale for any differences and allow for the different organizations to play to their strengths.

56. I also take note of the increased level of consultations between the Security Council and other decision-making bodies of regional and subregional organizations. One example of that is the Peace and Security Council of the African Union, as evidenced by the fact that the two bodies have held annual joint consultative meetings for the past nine years. In addition to regular briefings from United Nations envoys, the Security Council has also employed a flexible format of "informal interactive dialogues", to engage directly with the leadership of the African Union, including on Guinea-Bissau, Somalia, South Sudan and the Sudan.

57. In addition to coordinating engagement, it is also important to coordinate the application of leverage, including sanctions. In almost all conflict situations in which the Security Council has imposed sanctions, they have been put in place to support peace processes led or supported by the United Nations and used to target spoilers. In a few cases, secondary sanctions have been adopted to support peace processes in another country. Targeted measures against individuals and entities have acted as leverage in support of the efforts of the mediators. Beyond the peace process itself, they have also been used to provide further support to the implementation of peace agreements and longer-term peacebuilding efforts.

VII. Cooperation on prevention

58. Mediation and good offices are tools; prevention is a goal, which it is increasingly recognized those tools can promote. Cooperation on mediation and good offices between the United Nations and regional and subregional organizations shows particular promise in the field of prevention. Collectively, we are at our most

effective when we get our cooperation on prevention right, sending a strong and united political message by engaging early to forestall a crisis. The European Union and United Nations, for instance, have undertaken combined conflict analysis to explore the possibility of joint preventative action, including common messaging to amplify messages and send a stronger political signal.

59. The early-warning mission that UNOWA and ECOWAS undertook in April 2014 in Burkina Faso and the swift joint reaction of the United Nations, the African Union and ECOWAS, following the popular uprising that led to the departure of former President Blaise Compaoré in October 2014, calmed tensions and prevented further destabilization at that juncture. The current crisis illustrates, however, the need for longer-term investment in prevention to maintain such engagements. In the Great Lakes region, following the crisis in Burundi in April 2015, the United Nations continues to work closely with the East African Community and the International Conference on the Great Lakes Region to de-escalate tensions and promote political dialogue.

60. An important aspect of prevention is strengthening national capacities and engaging at the national level in support of local dispute resolution mechanisms to build social cohesion and national resilience. In the Sahel, my Special Envoy has been collaborating closely with the African Union representatives in the region and with ECOWAS, ECCAS and the European Union, in order to build and sustain political will in the areas of governance, security and resilience. Both UNOCA and UNOWA are providing support to the Lake Chad Basin Commission as it strives to address the regional impact of the Boko Haram crisis.

61. Since 2012, the UNDP has worked closely with the European Union to support the development of "insider mediation" capacities in 14 countries around the world. Focusing on internal conflict management processes, including dialogue and negotiation, the partnership has contributed to national platforms for mediation and dialogue in the Plurinational State of Bolivia and Ghana, supported the engagement of civil society, including youth and women organizations, in Chad, Maldives and Togo, and enhanced the inclusivity of national dialogue and mediation processes in Guyana, Mauritania, Nepal and Yemen. In many instances, country-level engagements have been reinforced through the deployment of peace and development advisers under the auspices of UNDP and the Department of Political Affairs. The recent publication of the guidance note on supporting insider mediation, developed jointly by the European Union and the United Nations, is the first step in documenting and distilling best practices.[3]

62. The United Nations continues to play a key role in fostering cross-regional collaboration, capacity-building, the sharing of best practices and addressing the potential gaps in the geographic scope of the membership of organizations which could be exploited by violent extremist groups. In Southern and Central Africa and in Central Asia, the United Nations is cooperating with relevant regional organizations to support Member States in adopting and implementing regional preventive counter-terrorism strategies and addressing the conditions conducive to the spread of terrorism. Later this year, I will present a plan of action to prevent violent extremism, which will include recommendations for further strategic action and tools at the regional level to address the drivers of violent extremism that often span regions and subregions.

[3] See UNDP, "Supporting insider mediation: strengthening resilience to conflict and turbulence" (2014).

63. Recently, UNEP and the Department of Political Affairs have also collaborated on the issuance of new guidelines for mediating conflicts over natural resources, helping to strengthen conflict prevention by identifying paths towards resolution through mediation and third-party involvement.[4] Focusing on extractive resources, land and water, the guide can be used by different stakeholders and natural resource management experts considering a mediated solution to a dispute over natural resources, including regional and subregional organizations, and will be made available to the members of the "Mediation in the Mediterranean" initiative as they plan a meeting on this subject in Amman later in 2015.

VIII. Cooperation on women and peace and security

64. As we approach the fifteenth anniversary of Security Council resolution 1325 (2000), we have an obligation to ensure the equal and effective participation of women in mediation processes and the peaceful settlement of disputes. Significant efforts have been made to ensure that the peacemaking work of the United Nations is more inclusive, including by the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women).[5] Expert gender advice is now increasingly incorporated into peace processes and a growing number of peace agreements include gender-relevant provisions. However, much more needs to be done to close the gap between the robust normative framework for the advancement of women and peace and security, and the practice on the ground.

65. The series of eight high-level seminars on gender and inclusive mediation processes organized by the Department of Political Affairs involved 168 envoys, senior mediators and mediation experts, including 30 senior officials from 11 regional and subregional organizations. They were introduced to practical mediation strategies and tools for more inclusive conflict analysis and the design of peace processes, including gender-relevant provisions in the different thematic areas of peace agreements.

66. The United Nations continues to partner with regional and subregional organizations to promote and strengthen national capacities for mediation to enable more effective participation of women at all levels of peacemaking. In 2011 and 2012, UNOWA in collaboration with UN-Women and ECOWAS, trained 32 women leaders from governmental and civil society organizations in 16 West African countries in conflict mediation. A number of those newly trained mediators are now participating in peace processes supported by ECOWAS. UN-Women, UNOWA and ECOWAS are currently developing a similar programme to be implemented in 2016 at community level in those 16 countries.

67. UN-Women has partnered with regional and subregional organizations to increase the availability and quality of gender expertise in mediation processes and support greater and more effective participation by women. In 2015 UN-Women, the African Union and the Department of International Relations and Cooperation of South Africa convened a regional workshop bringing together 35 participants from Member States, subregional organizations and civil society, to address women's

[4] See United Nations Department of Political Affairs and UNEP, "Natural resources and conflict: a guide for mediation practitioners" (2015).

[5] See A/CONF.177/20/Rev.1, section I, resolution 1, annexes.

underrepresentation in mediation processes, work on their strategic inclusion and build a network of core women mediators on the continent.

68. Regional organizations are taking steps to increase the numbers of women involved in mediation efforts and in representative roles in their ranks. In 2014, the African Union appointed a Special Envoy on Women, Peace and Security. UN-Women is supporting the recruitment of a senior gender adviser to the IGAD mediation team for the South Sudan peace process to enhance women's direct representation in the talks and strengthen South Sudanese women's solidarity and capacity to engage fully and equally in the negotiation process.

IX. Conclusions and recommendations

69. Most conflicts end at the negotiating table, not on the battlefield. Mediating political solutions — getting parties to the table, reaching an agreement and supporting the implementation of that agreement — requires political will, collaboration and unity of purpose at all levels. I have made strengthening the ability of the United Nations to lead and support mediation processes one of the priorities of my tenure.

70. Mediation has proven to be an effective tool in the peaceful settlement of disputes, yet it remains sorely under-resourced. The efforts of both the United Nations and regional and subregional organizations continue to be hampered by insufficient and unpredictable funding. There is an overarching need for greater investment to professionalize mediation capabilities and strengthen the capacity to engage early and effectively and sustain that engagement throughout a mediation process.

71. In its resolution 68/303, the General Assembly requested that I recommend how cooperation with regional and subregional organizations on mediation could be enhanced. I would like to highlight some broad areas for consideration.

72. **Institutionalize early United Nations engagement with partners**. Engagement between the United Nations and regional and subregional organizations in early warnings and conflict analysis throughout the conflict cycle allows for a better common understanding of the root causes and drivers of conflict, helping to diffuse any potential inter-organizational tensions and facilitating a more coordinated approach to conflict prevention, preventative diplomacy and mediation based on comparative advantage and complementarity.

73. **Strengthen regional offices and presences of the Department of Political Affairs**. The development of the regional offices of the Department of Political Affairs has enhanced the agility and effectiveness of preventive good offices undertaken by the United Nations. It has deepened mediation partnerships with regional and subregional organizations, as well as with Members States and national actors. The regional offices and presences remain an effective tool for gaining consent to conflict prevention and mediation efforts and for working with regional and subregional partners. I look forward to making further recommendations in that regard in my forthcoming response to the report of the High-level Independent Panel on Operations.

74. **Increase support to Resident Coordinators and United Nations country teams**. Demands on Resident Coordinators to assist national actors in conflict

prevention approaches are likely to rise. In carrying out their work, the Department of Political Affairs and UNDP should continue to support them through a number of tools, including the establishment of platforms capable of rapidly deploying expertise to the field, targeted training, support from regional offices and the deployment of peace and development advisers. As acknowledged in the report of the High-level Independent Panel, that will require reliable resources through the regular budget as part of the core prevention and mediation capacities of the Secretariat.

75. **Enhance and institutionalize interaction and consultations on mediation initiatives**. The present report highlights various initiatives linking the United Nations and regional and subregional organizations at all levels. Work must continue to develop more institutionalized mechanisms for consultations and collaboration, including joint assessment missions, conflict analysis and planning and high-level dialogue, as well as the development of groups of friends, contact groups and donor support mechanisms in specific settings, as appropriate. The more routine our interactions, the more we will institutionalize common frameworks for analysis and response. Efforts to strengthen dialogue between secretariats can be mirrored by similar consultations at the political level between Member States, the Security Council and the decision-making bodies of regional and subregional organizations, such as the African Union Peace and Security Council, as appropriate.

76. **Undertake joint "lessons learned" reflections and knowledge management**. During a mediation initiative or after one, it is important to take the time to reflect on what has worked well and what requires adjustment. The present report highlights the need to engage according to our comparative strengths. By examining initiatives together and undertaking reflections on joint lessons learned, we would be better placed to make that kind of assessment, understand different institutional strengths and challenges, draw lessons from experience, and plan future collaborations accordingly. The practice of building that knowledge together and institutionalizing the lessons would strengthen our partnerships and help build knowledge capacity in mediation in our respective organizations.

77. **Continue to develop mediation frameworks and guidance**. A shared conflict analysis is an important element in generating coherent strategies, but it is also important to have a common understanding of the range of tools, techniques and approaches available to mediators and their teams. That highlights the need to build on the Guidance for Effective Mediation and develop specific guidance, in consultation with regional and subregional organizations and other partners, on issues ranging from substantive areas, such as ceasefires and other security arrangements, to methodology issues, such as how to design inclusive processes better, incorporating women and marginalized groups. The intention is not to limit the room for manoeuvre of mediators or be prescriptive but to capture best practices and the range of different options to help in calibrating and designing a mediation strategy for today's increasingly complex environments.

78. **Professionalize the cadre of mediation actors**. Developing the expertise of envoys and mediation teams continues to be a priority. That includes identifying the future generation of mediators and building their capacity via coaching, training and deployments, with a particular focus on increasing the number of women engaged as envoys and senior advisers. The cross-fertilization of expertise between the United

Nations and regional and subregional organizations, including sharing rosters and exchanges between staff, will strengthen expertise and reinforce collaboration. Joint training on mediation skills and substantive areas, including on guidance material and best practices, will enhance knowledge and help to develop a more shared and structured approach to supporting peace processes. Joint work at the outset, during or after mediation is difficult to sustain without standing, well-resourced capacities. The possibilities for setting up a system for mentoring mid-level mediators, and women in particular, who have the potential to occupy senior positions, should be explored by the relevant organizations.

79. **Support national capacities**. It is important that mediation initiatives are conceptualized and designed on the basis of long-term and sustained support, including through the implementation phase. Ultimately, however, a critical determining factor for the success of prevention and mediation initiatives will be the resilience of communities and the ability of institutions at both the local and national level, including "insider mediators", to respond to crises and resolve conflicts. At the country level, United Nations country teams are engaged in implementing confidence-building measures to build the capacity for open dialogue and building trust between communities, which can serve as a foundation upon which mediation can be built. Working with Member States to strengthen those capacities is an important area for increased collaboration between the United Nations, drawing on the expertise of the Department of Political Affairs, and UNDP and regional and subregional organizations.

80. **Achieve better synergy between mediation efforts and United Nations sanctions**. Further work needs to be undertaken to improve systematic coordination between the Security Council, the sanctions committees, sanctions expert panels and mediators, including in those cases where mediation efforts are led by regional or subregional actors. While some level of cooperation already exists among those actors, there is scope for additional engagement.

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Eighth progress report on the adoption of the International Public Sector Accounting Standards by the United Nations

Report of the Secretary-General

Summary

The adoption of International Public Sector Accounting Standards (IPSAS) for presentation of the financial statements of the United Nations commenced with resolution 60/283, in which the General Assembly approved proposals for a stronger Organization worldwide. Beginning in 2008, the Secretary-General submitted annual progress reports (A/62/806, A/64/355, A/65/308, A/66/379, A/67/344, A/68/351 and A/69/367) on IPSAS adoption to the General Assembly. The present report announces the successful implementation of IPSAS at the United Nations, provides an outlook regarding longer-term IPSAS sustainability for the Organization and reviews the progress of IPSAS implementation throughout the United Nations system during the period 1 September 2014 to 31 August 2015.

The United Nations has issued its first full set of IPSAS-compliant financial statements covering the performance of 13* reporting entities for the 2014 fiscal year. Further, the Organization is in the process of preparing its second IPSAS-compliant financial statements for peacekeeping operations for the fiscal year 2015, which is on track to be issued by 30 September 2015. This significant achievement marks the beginning of the IPSAS post-implementation phase, triggering the launch of activities to support long-term sustainability of IPSAS compliance for the Organization.

Five major work pillars of the sustainability efforts are captured in the IPSAS sustainability plan, which has been endorsed by the Management Committee; these work pillars comprise (i) the management of IPSAS benefits; (ii) the strengthening of internal controls; (iii) the management of the IPSAS regulatory framework; (iv) the management of the transition to IPSAS-compliant accounting and reporting

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through Umoja; and (v) training and skills development to support a repositioned finance function within the Organization.

At the system-wide level, all 24 United Nations system organizations have successfully migrated to IPSAS, with the World Tourism Organization and the Food and Agriculture Organization of the United Nations, along with the United Nations, having produced their first sets of IPSAS-compliant financial statements for the year 2014; all United Nations system organizations are now focused on sustainability of IPSAS compliance.

The General Assembly is requested to take note of the present report.

* The Organization produces 13 sets of financial statements: the operations of the United Nations as reported in volume I, United Nations peacekeeping operations as reported in volume II, International Trade Centre, United Nations University, United Nations Institute for Training and Research, United Nations Compensation Commission, United Nations Environment Programme, United Nations Human Settlements Programme, United Nations Office on Drugs and Crime, International Tribunal for the Former Yugoslavia, International Criminal Tribunal for Rwanda, International Residual Mechanism for Criminal Tribunals and United Nations escrow account established under the provision of Security Council resolution 1958 (2010).

I. Introduction

1. On 30 November 2005, the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination recommended the adoption of International Public Sector Accounting Standards (IPSAS) to improve the quality, comparability and credibility of financial reporting across the United Nations system.

2. A jointly funded system-wide project, supported by a system-wide project team, was established in 2006 to guide a harmonized approach to IPSAS implementation across United Nations system organizations and to achieve economies in addressing common implementation issues.

3. In 2006, the General Assembly, by its resolution 60/283, approved the adoption of IPSAS by the United Nations. All 24 organizations have become IPSAS compliant, with the last three United Nations system organizations, the Food and Agriculture Organization of the United Nations (FAO), the World Tourism Organization (UNWTO) and the United Nations Secretariat, having just issued their first IPSAS-compliant financial statements for the financial year ended 31 December 2014.

4. The present report celebrates this major accomplishment for the United Nations and at the system-wide level, presents progress on IPSAS benefits realization and details the IPSAS sustainability plan with a view to ensuring longer-term sustainability of IPSAS compliance at the United Nations. Progress at the United Nations is described in section II of the present report, followed by system-wide progress in section III, and actions to be taken by the General Assembly in section IV.

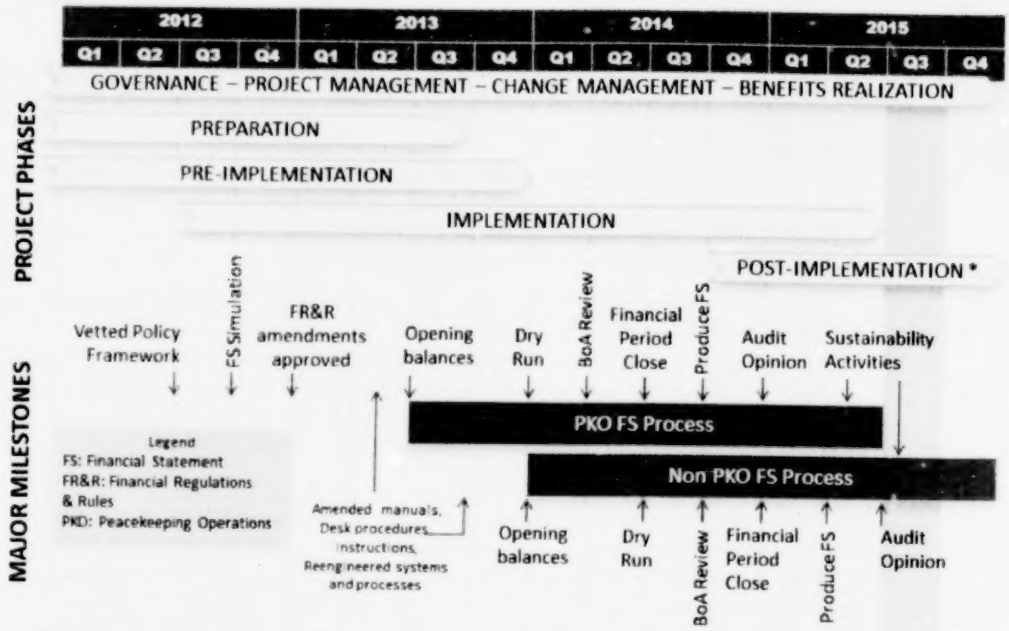
II. Implementation of the International Public Sector Accounting Standards at the United Nations

A. Overview

5. As at the end of the reporting period, the United Nations has issued its first full set of IPSAS-compliant financial statements with an unqualified audit opinion for each of the 13 financial reporting entities of the Organization. The road to IPSAS compliance was marked by the issuance of the IPSAS Policy Framework, which was endorsed by the Board of Auditors, the update of the Organization's Financial Regulations and Rules, the deployment of IPSAS computer-based training and instructor-led training and a suite of detailed guidance documents, the deployment of a new Chart of Accounts and the deployment of a transitional systems infrastructure and processes prior full deployment of Umoja.

6. As shown below in figure I, the major milestones of the IPSAS project preparation, pre-implementation and implementation phases have been accomplished:

Figure I
Project phases and major milestones



* Post-implementation activities run from 2015 to 2017.

7. As can be seen from the chart, the United Nations IPSAS project has now entered its post-implementation phase. To guide efforts in this respect, an IPSAS sustainability plan with five work pillars has been developed. Details of the plan, which was endorsed by the Management Committee, have been included in this report.

8. Alongside the implementation of IPSAS and the production of the first set of IPSAS-compliant financial statements, the Organization has also put an IPSAS benefit realization plan in place to ensure that the new information triggered by IPSAS is used to better manage the Organization. During the period covered by this report, the adoption of IPSAS has shown some further benefits, which are described in the related section of this report.

B. Governance

9. The IPSAS Steering Committee continued to exercise strong oversight of the project, focusing on managing key risks and issues for the production of IPSAS financial statements, monitoring the deployment of Umoja and the accomplishment of the major milestones during the period under review.

10. The Steering Committee manages project risks, including risks related to transitional arrangements of moving from legacy systems to Umoja as the book of record for financial accounting and reporting; endorses the sustainability strategy and plans; reviews progress and makes related decisions to keep the project and

individual sustainability work streams on track, including the management of IPSAS benefits and ensuring institutional support for IPSAS sustainability. The committee also supports effective communication across the Organization, with internal stakeholders and the Board of Auditors.

11. The project assurance role continued to provide an independent assessment of the project's health by validating information reported about the project and issuing reviews and recommendations to facilitate its successful delivery. Following the implementation of IPSAS, the project assurance role continues to make recommendations for improving the reporting of IPSAS implementation progress, as well as providing feedback on the benefits realization assessment and measurements.

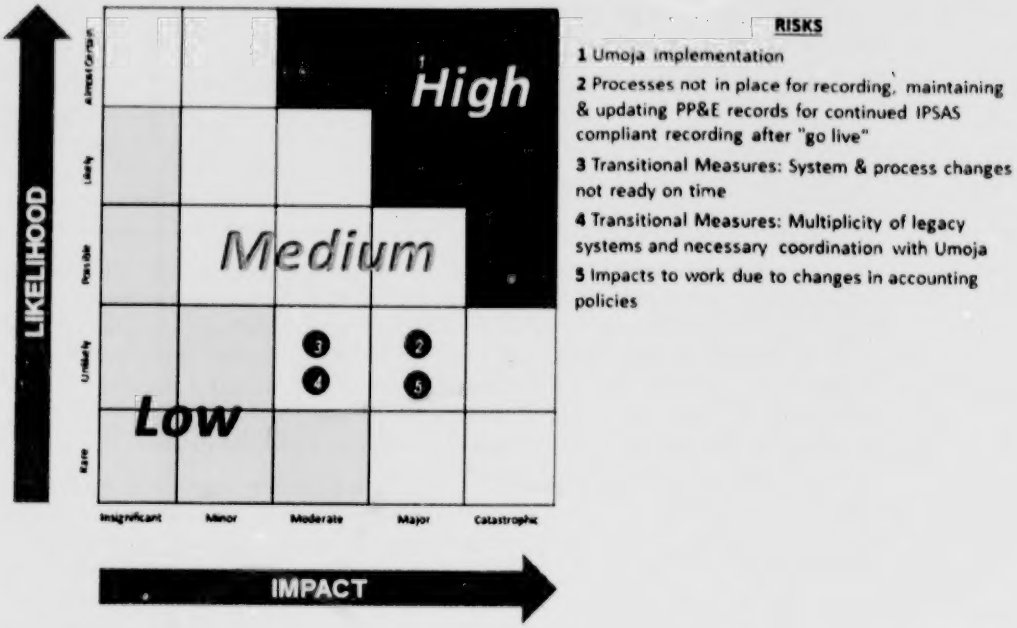
12. The Management Committee continued to provide strategic direction to the IPSAS project during the period under review and demonstrated its commitment to management reform at the United Nations by reviewing and endorsing the IPSAS benefits realization plan in the third quarter of 2014. Further, in July 2015, the Committee noted that the IPSAS implementation activities are scheduled to be completed by the end of 2015 and endorsed the deployment of the IPSAS sustainability plan as a practical strategy to sustain IPSAS compliance.

13. The Independent Audit Advisory Committee provides expert advice to assist the General Assembly in fulfilling its oversight responsibilities. With respect to the implementation of IPSAS, the Committee was routinely apprised of the progress made, including an overview of the milestones achieved during the period under review, such as the preparation of financial statements for the non-peacekeeping operations, Board of Auditors reviews, the finalization of the Benefits Realization Plan and the launching of sustainability activities. The Committee was also apprised of the challenges that the project faced, including the alignment with and potential delays in Umoja implementation. The Committee welcomed the progress that the Secretariat made in implementing IPSAS, including the resolution of the issues that had been raised by the Board of Auditors.

C. Risk management

14. Risk management by the IPSAS Steering Committee has been focused on actions needed to ensure delivery of planned milestones and to mitigate challenges associated with the delayed deployment of Umoja. The issuing of the first sets of financial statements for volumes I and II and other reporting entities of the Secretariat with unqualified audit opinions from the Board has demonstrated the Committee's effectiveness in mitigating risks. The committee employed robust mitigating plans and mechanisms to resolve these issues. Current project risks, as shown in figure II will continue to be monitored closely by the Committee with the support of the IPSAS Project Management Office. The remaining high impact risk for the project continues to be the impact of Umoja's delayed deployment exacerbated by the tight deployment schedule for cluster 4 and ongoing challenges with the new Umoja processes.

Figure II
Heat map of key risks as at 31 July 2015



Project management

15. In February 2015, the IPSAS Steering Committee, after determining that work was either complete or sufficiently progressed not to require monthly monitoring, agreed to discontinue monthly implementation progress reporting, enabling offices to better focus on the urgent financial statements preparation for non-peacekeeping operations and on Umoja-related activities.

16. The Field Monitoring Team of the Department of Field Support, located in the Regional Service Centre in Entebbe, will continue to the end of the sustainability phase to monitor sustainability deliverables of the missions and to report regularly on the status.

17. A detailed proposal on the tracking of sustainability progress and benefits realization key performance indicators has been completed and leverages the methodology and lessons learned from planning and reporting for prior phases, where high-level goals and milestones are broken into deliverables, actions and locations. It is planned that reporting information will reside in Umoja business intelligence tools to provide summary reports and dashboards.

18. Reporting on senior managers' compact indicators for IPSAS in 2014 covered the opening balances and for 2015 will include compliance with the IPSAS closing instructions, supporting preparation and audit of the IPSAS financial statements, and contributions to benefits realization and IPSAS sustainability efforts.

Transitional arrangements

19. Transitional arrangements were triggered by the February 2012 decision of the Umoja Steering Committee to invoke contingency plans to deal with the Umoja implementation delay. The transitional arrangements are based primarily on enhancements to legacy systems.

20. The transitional measures included an IPSAS parallel ledger created in IMIS to record IPSAS transactions and to function as the transitional book of record for the IPSAS financial statements; a new IPSAS journal voucher developed to post entries to the parallel ledger; new IMIS batches to record transactions following the IPSAS accrual and delivery principles; two reports retrieving records from the parallel ledger as a control measure and in order to ensure the accuracy of the data consolidation process. To support assets accounting, Galileo was enhanced to capture costs of inventory and equipment and to calculate depreciation in peacekeeping and special political missions. The strategies to accomplish the flow of transactional data between ledgers and systems, and the consolidation process were documented and shared with offices and departments through video teleconferences and during the IPSAS financial statements preparation workshops.

21. The results of the technical enhancements to the legacy systems and the added control measures were validated by the successful production of IPSAS financial statements. The second year of the IPSAS financial statements will also be produced from IMIS parallel ledger, albeit with a changed set of transitional measures. Furthermore IPSAS adoption has been secured based on a combination of systems, not fully based on Umoja as the General Assembly had originally mandated. Activities will continue until Umoja is fully deployed and the financial statement preparation module of Umoja becomes available.

D. Change management

Training and communication

22. Catering to the requirements of offices working at different phases of the implementation of IPSAS and Umoja, training and communication during the reporting period covered a broad range of needs. At the operational level, the emphasis continued on providing guidance through formal communications and instructor-led training. The computer-based training modules continued to be available for newly hired staff or those seeking to refresh their knowledge of IPSAS.

23. By 30 June 2015, approximately 11,800 certificates had been issued for completed computer-based trainings at the awareness level, while 9,900 certificates had been issued for completed computer-based trainings at the working level. Instructor-led trainings at the advanced level were delivered in several events to approximately 332 participants. The total number of trainees at awareness, working and intermediate levels exceeds the forecasted end-of-project numbers.

Figure III
IPSAS training (cumulative figures to 30 June 2015)

Awareness training	*Working-level training*	*Intermediate training*	*Advanced training*
		Approximate total certificates issued to 30 June 2015	
11,800	9,900	3,555	332
		Approximate total certificates issued to 29 August 2014	
10,048	9,124	3,355	95
		ORIGINAL TARGET BY PROJECT END	
10,000	7,500	2,900	500
Targeted to all staff	Concepts and principles of IPSAS for those staff directly impacted by IPSAS.	Targets finance and non-finance staff providing cross-functional training on topics such as internal controls over assets and data.	Targets finance staff directly involved in preparation of financial statements under IPSAS.

24. To continue strengthening the capacity of staff working on IPSAS implementation activities, several change management and training initiatives were conducted:

(a) Workshops focusing on actions to ensure accurate general ledger balances and additional tasks to ensure IPSAS compliance: in November/December 2014, staff from the Accounts Division of the Office of Programme Planning, Budget and Accounts and the Field Budget and Finance Division of the Department of Field Support deployed a workshop in New York, which was followed by a similar event in Brindisi for 15 special political missions; two events held in New York in December 2014 and January 2015 aimed at Executive Offices of the Departments in Headquarters;

(b) Advanced training on financial statements preparation aimed at senior finance officers and key finance personnel: in December 2014, a workshop held in Vienna for offices away from Headquarters, other offices and entities; a financial statement preparation workshop in May 2015 held in Brindisi for peacekeeping missions;

(c) Regularly scheduled video teleconferences for offices away from Headquarters and peacekeeping missions to support them in financial period closure activities and preparation of IPSAS financial statements;

(d) Communications in the form of instructions for year-end closure were posted in the IPSAS collaboration platform. Reference documents and events were posted on the project's website. iSeek articles informed the community and staff at large of progress towards project milestones.

E. Implementation of standards

Peacekeeping operations

25. United Nations peacekeeping operations successfully presented its first set of IPSAS-compliant financial statements for the year ended 30 June 2014. As reported in the previous IPSAS progress report (A/69/367), this was preceded by a dry-run in

order to test the comprehensiveness of processes and upgraded systems to produce financial statements and to identify and resolve any gaps. This testing and validation presented some valuable experiences and laid a solid foundation for successful preparation of the first IPSAS financial statements. It was supported by a rigorous process in order to produce the IPSAS financial statements from the IMIS parallel ledger book of record. This process included issuing comprehensive instructions and "en suite" support to the Regional Service Centre Entebbe, the United Nations Mission in Liberia, the United Nations Mission for the Referendum in Western Sahara and the United Nations Operation in Côte to clear open items, as well as implementing manual adjustments, interfaces and workarounds between Umoja and legacy systems.

26. The Board of Auditors, in its report A/69/5 (Vol. II), issued an unqualified opinion on the peacekeeping operations financial statements for year ended 30 June 2014. While recognizing the challenges in this transformational change endeavour, the Board commended the efforts of the Administration. Peacekeeping operations had addressed the Board's earlier concerns, including the resolution of high levels of open items, asset management issues and the high levels of fully depreciated assets still in use. The Office of Programme Planning, Budget and Accounts took action in conjunction with the Department of Field Support Logistics Support Division through weekly video teleconferences, the establishment of equipment and inventory situation room reporting, deployment of daily schedules for preparation of financial packages at the missions, and coordination with the Logistics Support Division and the Department of Field Support Field Budget and Finance Division for timely equipment and inventory data entry and reporting. A financial statements workshop for Chief Financial Officers took place, in addition to a real estate assets workshop led by the Field Budget and Finance Division.

27. The 2015 fiscal year is the second year of preparation of IPSAS financial statements, and a robust action plan leveraging lessons learned from the first year has been put in place, including the importance of early planning; consistent and regular housekeeping of trial balances; issuing timely, comprehensive instructions; working proactively with auditors; investing in training; knowledge sharing with other United Nations system organizations; and maintaining strong project governance. As in the previous year, this plan includes a detailed financial statements preparation timetable, issuing closing instructions and instructions on inventory and assets, system solutions to facilitate the IMIS parallel ledger as the book of record, continuing support of the missions through weekly video teleconferences and "en suite" support in the missions to clear open items and provide direct guidance on other issues.

Non-peacekeeping operations

28. The first IPSAS-compliant financial period for non-peacekeeping operations began on 1 January 2014 with the successful completion of IPSAS-compliant opening balances for each reporting entity. Extensive policies and procedures were developed, and systems adjusted to allow IPSAS balances to be gathered and presented in the financial statements as the starting position for IPSAS compliance.

29. Owing to competing priorities between the IPSAS and Umoja projects, the scope of dry-run financial statements for some reporting entities, including the operations of the United Nations as reported in volume I, was significantly reduced.

This was an acceptable risk since much of the transitional arrangements being applied were validated through the peacekeeping financial statements preparation process. In order to mitigate further risks, pro forma financial statements were prepared and shared with the Board for review during the interim audits. Improvements to the pro forma financial statements were made incorporating feedback from the Board. Additional testing was done to critical transitional arrangements that were key aspects of the non-peacekeeping financial statement preparation process.

30. Incorporating lessons learned from the dry run process, instructions for the IPSAS financial statements preparation were developed and issued in November 2014. Additionally, the instructions were supported by hands-on guidance, video teleconferences discussions and workshops in New York, Brindisi and Vienna. The arrangements described above, in conjunction with the commitment and cooperation of all stakeholders, led to the successful preparation of the first IPSAS-compliant financial statements for the non-peacekeeping operations.

31. The financial statements of the 12 United Nations non-peacekeeping reporting entities were all successfully transmitted to the Board by 31 March 2015. These financial statements each received an unqualified audit opinion; marking a significant achievement of the United Nations IPSAS implementation project.

F. Engagement with the Board of Auditors

32. In its fourth and final progress report on IPSAS implementation (A/69/155), the Board of Auditors projected that from 2015 onwards, all United Nations entities within the Board's portfolio will have implemented IPSAS. The progress being made in using new information generated by this reform will be embodied in the Board's entity-level reports. Throughout the course of IPSAS implementation, regular consultations were held to address the Board's concerns and implementation issues as discussed in section E of the present report.

33. While recognizing the challenges the United Nations faced in preparation of IPSAS-compliant financial statements, the Board commended the Organization for its efforts and highlighted the need to continually improve internal controls and processes.

34. The Administration is committed to working with the Board as a key partner in sustaining compliance with IPSAS.

G. Sustainability of IPSAS compliance

35. IPSAS implementation at the United Nations would not be complete without longer-term efforts to institutionalize IPSAS and put it on a sustainable basis. "Sustainability" in this regard is best defined by the ultimate goal to embed Organization-wide structures and processes that support ongoing IPSAS compliance and make IPSAS part of day-to-day operations.

36. Five major components have been identified as the core pillars of IPSAS sustainability, namely:

(a) IPSAS benefits management;

(b) Strengthening of internal controls organization-wide;

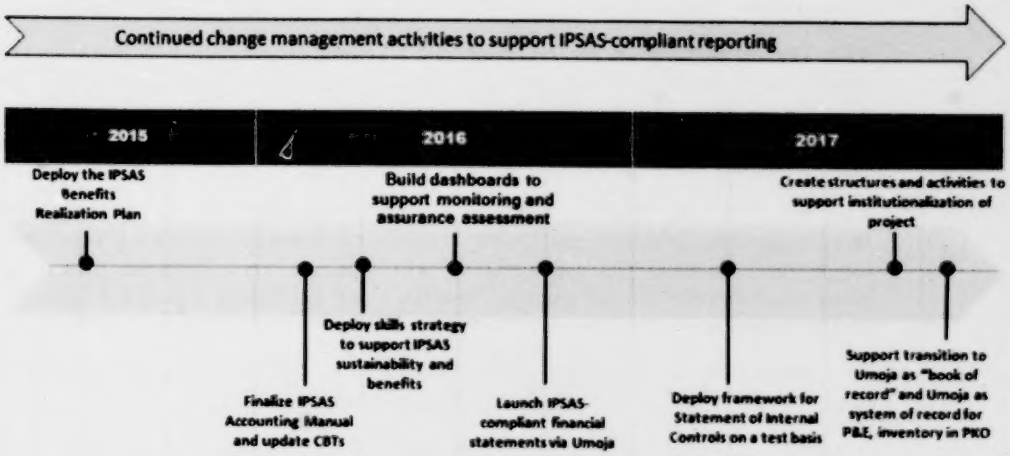
(c) Managing the IPSAS regulatory framework to implement changes in the Standards, as well as drive related changes to systems; monitoring the work of the IPSAS Board;

(d) Supporting the transition to Umoja as the system and book of record for IPSAS-compliant accounting and reporting and to automated financial statements via Umoja;

(e) Continued IPSAS training and the deployment of a skills strategy focused on developing talent for analysis of the financial information triggered by IPSAS.

37. The envisaged sustainability milestones are reflected in figure IV.

Figure IV
Milestones within the sustainability phase


Continued change management activities to support IPSAS-compliant reporting
2015
2016
2017
Deploy the IPSAS Benefits Realization Plan
Build dashboards to support monitoring and assurance assessment
Create structures and activities to support institutionalization of project
Deploy skills strategy to support IPSAS sustainability and benefits
Finalize IPSAS Accounting Manual and update CBTs
Launch IPSAS-compliant financial statements via Umoja
Deploy framework for Statement of Internal Controls on a test basis
Support transition to Umoja as "book of record" and Umoja as system of record for P&E, inventory in PKO

38. The implementation of sustainability activities will require continued Organization-wide resources for professionalization, skills development, benefits realization tracking and reporting, and strengthening internal controls. It is envisaged that three internal structures to support IPSAS sustainability are required: an organization-wide focus group on IPSAS, an assurance function within the Office of Programme Planning, Budget and Accounts and a financial analysis function within that Office.

39. As the impact of the deployment of Umoja and the operation of all financial processes within a single system are better understood, the resource requirements for managing these processes efficiently and leveraging the benefits of richer and more integrated financial information will become clearer. Such resource requirements, if needed, will therefore be presented in the context of the regular budget for 2018-2019, along with the quantitative benefits from the reduction in, or elimination of, current financial processes.

IPSAS benefits management

40. The Secretary-General, since initially proposing the adoption of IPSAS (see A/60/846/Add.3), has identified five major benefit categories, namely (a) alignment with best practices; (b) improved stewardship of assets and liabilities; (c) availability of more comprehensive information on costs; (d) improved consistency and comparability; and (e) increased transparency and accountability in which benefits are expected to materialize.

41. As a result and to guide the Organization efforts for the realization of these benefits, the Secretary-General has developed a formal IPSAS benefits realization plan that comprises 15 originally envisaged benefits to be realized across the five major strategic benefit categories. For each benefit, one or several key performance indicators have been defined to measure progress towards its realization. The General Assembly welcomed in its most recent resolution the progress made in the development of the benefits realization plan and requested to include related information in future progress reports (see GA resolution 69/262, para. 5, section I).

42. The deployment of the reporting and tracking mechanism will begin in the third quarter of 2015 for peacekeeping entities and shortly thereafter for non-peacekeeping entities. Quarterly reporting cycles are planned until the regular use of information and tracking of benefits become part of the day-to-day management of the organization.

43. While defining tracking and reporting requirements, it has also become clear that longer-term benefits, particularly related to financial decision-making and longer term financial risk management, will require several financial periods to better assess trends and subsequently use the analysis of these trends for decision-making purposes.

44. While benefits realization efforts in all benefit areas continue, actual benefits have been identified to date for the five key benefits categories:

(a) Alignment with best practices

The Organization has realized the envisaged benefit of compliance with IPSAS and thus aligned its financial reporting with international best practices. This is evidenced by having received unqualified audit opinions. In addition, a total of only four transitional provisions out of around 20 possible, as permitted for the first-time adoption of IPSAS, were applied.

(b) Improved stewardship of assets and liabilities

The Management Committee has started regular review of financial statements information and related financial indicators. As a result, it has taken the decision to keep inventory turnover as a standing item on its agenda when reviewing financial information to improve its management and turnover.

Regarding the improved management of long-outstanding contributions, IPSAS implementation has entailed a comprehensive data cleansing exercise, the review of long-outstanding voluntary contributions and their collectability and the development of a central repository of donor agreements.

Regarding funding needs for employee liabilities, in particular after-service health insurance, the financial statements now detail more clearly the significant liabilities and its changes over time. In relation to improving

property and inventory management, the Organization now has a complete asset register and has enhanced its asset verification process, significantly improving the management, accountability and control of property managed by the Organization.

The process of planning capital maintenance requirements was also enhanced due to full recognition of real estate assets based on the depreciated replacement cost using IPSAS-based information. In his report on the strategic capital review (A/69/760), the Secretary-General, using IPSAS-based information, proposed an initiative aimed at more accurately projecting maintenance requirements and to reduce overall capital requirements by employing a life-cycle approach to managing real estate.

(c) Availability of more comprehensive information on costs

IPSAS has enabled the compilation of more information on the costs of the Organization and has shown first and continued improvements to financial management, particularly related to financial statement preparation and closing processes as lessons learned are taken into account and procedures tightened so as to ensure IPSAS compliance and meeting both, reporting deadlines and quality.

(d) Improved consistency and comparability

As a result of improved consistency in applying accounting policies based on IPSAS, the first set of financial statements reveal potential initial risk areas such as after-service health insurance liabilities, inventory level and outstanding contributions. However, to substantiate and better assess likelihood and magnitude will require review of these items over a longer time period as trend analyses will be required before arriving at final conclusions.

(e) Increased transparency and accountability

Feedback received in various forums (workshops, trainings, discussions) shows that management and staff have begun to use IPSAS-based information for management purposes and there generally seems to be a better understanding of the usefulness and value of financial information, aided by the use and review of financial ratios and indicators.

At the same time, the transparency brought by IPSAS supported the General Assembly in fulfilling its governance role regarding operational management areas and accountability aspects for peacekeeping operations (see resolution 69/249 B).

A monthly accounting and reporting toolkit has been launched to enhance data integrity and data flow by offices to United Nations Headquarters for issues including bank reconciliations and open item reconciliations, after which necessary accountability actions can be determined.

45. As the process of preparing IPSAS-compliant financial statements matures Organization-wide, combined with the full deployment of Umoja, additional information about IPSAS benefits realization will appear.

Strengthening of internal controls

46. IPSAS implementation has already led to the tightening of processes and procedures, particularly related to asset management, employee benefits expenses, implementing partnerships and grants management. Sustaining IPSAS compliance requires a review to ascertain the effectiveness and comprehensiveness of the wider internal control framework.

47. The United Nations will use the internal control-integrated framework of the Committee of Sponsoring Organizations of the Treadway Commission as the basis for its approach with planned implementation in 2018. The definition of internal control based on the Committee emphasizes that internal control is not a static event but a process, effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance.

48. As a first step, the focus will be on the development of an implementation strategy for strengthening internal control areas and the introduction of a future Statement on Internal Controls with a United Nations Secretariat-wide internal approval process collaborating with business areas to produce an effective internal control framework.

49. The subsequent steps will take into consideration Umoja deployment and will include mapping existing internal control elements against components and principles of the Committee of Sponsoring Organizations of the Treadway Commission, followed by closing gaps and strengthening relevant components of the internal control framework.

50. After defining implementation steps, a brief pilot-phase with certain departments, offices or missions will commence, followed by the Organization-wide implementation that will require local support.

51. Statement on Internal Controls deployment is planned for the financial period 2017/18 for peacekeeping and financial year 2018 for non-peacekeeping operations covering all business areas of the United Nations Secretariat. The strengthening of the internal control process will be fully integrated into the existing Enterprise Risk Management framework.

Managing the IPSAS regulatory framework

52. The United Nations, as part of the United Nations system-wide Finance and Budget Network's Task Force on Accounting Standards, participated in the establishment of a platform of harmonized IPSAS policies and guidance, which was completed in 2007. This platform of accounting policies and guidance, which reflects the application of IPSAS to the context of the United Nations systems organizations, formed the foundation of each organization's IPSAS-compliant accounting policies.

53. These policies and guidance documents continue to be enhanced for further changes to standards by the IPSAS Board to ensure harmony and consistency throughout the 24 United Nations system organizations under the guidance of the Task Force on Accounting Standards.

54. Every United Nations system organization in turn develops and implements its own IPSAS policies based on this system-wide platform, adapting and fine-tuning

them to its peculiar context and environment or business model. Consultation with the Board of Auditors and other stakeholders is key to development and application of robust and pragmatic policies.

55. The United Nations Secretariat IPSAS policy regulatory framework comprises the specific policies developed for its 13 reporting entities, together with the Financial Regulations and Rules, the accounting manual, corporate guidance, Secretariat and Secretary General's bulletins, administrative instructions of the Secretariat, standard operating procedures and other related instruments; these underpin implementation of IPSAS that have replaced the United Nations System Accounting Standards for preparation and presentation of financial statements.

56. Compliance with IPSAS does not only require an up-to-date internal IPSAS policy framework, but also keeping up to date all the other related regulatory instruments and documents. IPSAS implementation impact is not confined to finance; it also has implications for other business areas, including assets and supply chain management, human resources management, administration and operations.

57. Maintaining an up-to-date and current IPSAS regulatory framework requires a dedicated process to validate all newly developed policy documents as well as to process all changes to existing regulatory and procedural documents with potential impact on the regulatory framework. This is part of the sustainability efforts for IPSAS compliance as the project progresses to institutionalisation in the operations of the Accounts Division in 2017.

Umoja processes and transition arrangements

58. Accounting standards evolve over time according to the reporting and disclosure needs of legislators, auditors, the business areas and the interests of various stakeholders in the financial management of organizations.

59. An adaptable information technology system, and the appropriate staff capacity to anticipate such changes and their implications to the information technology-based book of records is crucial to ensure the continuous recording of financial information in line with applicable standards. Staff must also have the capability to translate changes in accounting standards into adjustments to the architecture and processes of the Organization's ERP so that IPSAS compliance can be ensured at all times. Consequently, the ongoing customization and adjustment of Umoja will be another crucial enabler and pillar towards longer-term IPSAS sustainability.

60. Having an adaptable information technology-system for which sufficient staff possess the accounting and financial background, as well as technical understanding of system architecture, has been the focus during the initial design phase of the system and will continue to be an area of utmost importance.

61. A thorough configuration of Umoja processes and transition arrangements is not confined to the implementation phase alone. Even after the post-implementation phase, there is a need for system adjustments, which are to be performed on the technical side, by the post-implementation support structure of Umoja, but which will require expert business side know-how. The mapping of the finance processes in Umoja and ensuring IPSAS compliance represent the major upcoming challenges, particularly as they relate to property, plant and equipment, the accounting treatment of extrabudgetary contributions and the change of the book of records from IMIS to

Umoja. The aforementioned business requirements will continue to be supported by the IPSAS team as part of the sustainability efforts.

62. In order to sustain IPSAS compliance, the following actions will be required:

(a) Management of the Umoja-IMIS interface: until the changeover of the book of records from IMIS to Umoja has been completed;

(b) Staff trained on a continuous basis and some key staff to become Umoja certified;

(c) A mechanism to capture changes in IPSAS/business process, leading to proper adjustments in Umoja;

(d) Continuous updating of the accounting manual that blends IPSAS policies with Umoja processes and guides the user in the processing of accounting transactions within Umoja.

Training and skills development

63. In the post-implementation phase of the IPSAS project, commencing in 2015 and beyond, a series of initiatives related to skills development are being planned to support IPSAS compliance and sustainability, by professionalizing the finance role based on highly skilled financial managers who will support all business areas with more analysis and the use of IPSAS information for decision-making.

64. Each pillar of the IPSAS sustainability plan is underpinned by training and skills development to build the institutional and technical know-how to apply IPSAS and to support a sustainable financial reporting environment.

65. Two new computer-based trainings have been developed and will be launched before the end of 2015: aimed at non-finance staff, a computer-based training that will build awareness of IPSAS, helping participants to understand what IPSAS is, how it affects their daily work and why it is important to ensure IPSAS sustainability, and an awareness computer-based training on the importance of benefits realization for the United Nations and for main stakeholders, envisaged benefits and the importance of the engagement of management and staff. Additionally, the structure of the benefits realization plan, the reporting responsibilities, procedures and tracking requirements will be delivered through instruction-led training.

66. An instruction-led training on financial statement analysis and interpretation will be developed leading over into potential benefit areas and will be merged with training on tracking/reporting mechanism. Similarly, instruction-led trainings on areas such as inventories, property, plant and equipment and provisions are being updated. This material will be the basis for the delivery of regular webinars on specific topics.

67. Additionally, the accounting manual, which will serve as important material where joint IPSAS/Umoja concepts are intertwined, is being finalized.

68. In order to ensure IPSAS compliance in the shaping of Umoja processes, staff have undergone training as part of their assignment to support the Umoja project and several more staff will receive training to potentially fulfil a train-the-trainer role and institutionalize Umoja knowledge further in the Organization.

69. In addition to the initiatives already under way, and to ensure continued competent financial managers supporting all business areas, a dedicated professionalization approach will be implemented. The Organization, has dedicated time and resources for the successful implementation of IPSAS. To ensure the sustainability of this achievement, it is critical to build a finance team with the skills that will enable the Organization to maximize the use of the new information generated by the implementation of IPSAS.

70. Institutionalizing a practice of continuous learning benefits the Organization, which must ensure that current and new employees have the skills needed for today's jobs and will be flexible enough to keep up with the Organization's ever-changing skills demand.

71. The Board of Auditors has recommended that entities consider the need for a more structured and formalized approach when it comes to the skills development of the finance function, to challenge and advise the business (see A/69/155, para. 18). Other United Nations organizations have already implemented professionalization programmes in finance and in areas such as procurement, logistics and human resources, attesting to the United Nations-wide commitment to become a progressive organization.

72. Properly qualified and trained staff will have the skills to perform their functions better, leading to better quality decision-making and improved accountability of the Organization to its stakeholders as they can rely on accurate information produced by experts in accordance with international standards. Attracting and retaining such skilled professionals who value a culture of excellence and quality will also become an easier task.

73. Various qualification programmes currently exist in the market. The most suitable qualification for the Organization will be defined and a skills inventory among the finance community will be developed to identify gaps. Based on job descriptions and the grade level of the staff, target groups will be matched with the study modules of the professionalization programme and the cost of implementing it in the organization will be evaluated. Thereafter, a pilot with a limited number of participants will be introduced, following an assessment of the results and a plan for wider implementation.

74. Concerning the administration of the programme, in consultation with the Office of Human Resources Management, a framework will be developed, including the terms of the programme, the schedule of charges and the related responsibilities of the Organization and the participants, the eligibility criteria, the funding details and the circumstances in which a recovery of the cost should be pursued by the Organization.

75. Communication and training initiatives have accompanied the development of the IPSAS benefits realization plan and will continue during the sustainability phase. These initiatives include:

(a) Publication of an IPSAS benefits booklet, which will serve as a reference point for managers and staff; it will highlight the benefit categories and envisaged benefits;

(b) Publication of iSeek articles on the intranet, which will serve as constant reminders of the significant milestones during IPSAS implementation. During the

sustainability phase, iSeek articles will focus on how IPSAS affects day-to-day management and processes;

(c) Presentations at workshops and conferences that highlight the elements of IPSAS benefits realization efforts that will need to be taken into account at the managerial and operational level;

(d) Engagement at the management and working level in smaller settings to discuss benefits realization tracking and reporting, which will create the necessary understanding of actions and tasks required at various organizational levels;

(e) Member States engagement and briefings, interactions with the Board of Auditors, the Independent Audit Advisory Committee and OIOS, which will be important to support benefits realization and to communicate opportunities and challenges.

H. Project budget and expenditure

76. In its resolution 60/283, the General Assembly approved the resources for the process of implementation of IPSAS. The table below provides a summary of the initial appropriation and expenditures for the biennium 2014-2015 as at 30 June 2015, by funding source.

77. The United Nations IPSAS team is funded from a combination of four posts under the regular budget and four general temporary assistance positions under the support account for peacekeeping operations, assisted by individual contractors hired for their specialized knowledge and experience. The team's composition has evolved to align to the requirements of the post-implementation phase of the project.

78. The complex transitional systems architecture supporting IPSAS compliance and managing the transition to Umoja as the book of record, ensuring the institutionalization of the IPSAS processes, and the ongoing need to manage the IPSAS regulatory framework, strengthen internal controls and capture IPSAS benefits will continue to place heavy demands on the United Nations IPSAS team during this post-implementation phase.

79. The IPSAS implementation project indicative budget of $27 million, prior to the detailed planning of the sustainability activities, comprises $12.8 million from the support account, $10 million from the regular budget and $4.2 million from extrabudgetary resources (see A/67/564, para. 17). The expenditure to 30 June 2015 is $21.1 million, excluding $3.9 million cumulative expenditures under extrabudgetary funds. At the commencement of the post-implementation phase, the table below shows the total expenditure to date is within the indicative implementation budget of $27 million. With the sustainability activities now continuing until the end of 2017, a requirement for additional resources has been projected and an amount of $3.3 million has been approved under the 2015/2016 support account and an amount of $1.3 million has been requested under the regular budget for 2016-2017.

Project budget and expenditure for IPSAS adoption at the United Nations

(Thousands of United States dollars)

Object of expenditure	*Expenditure 2006-2013*[a]	*Initial appropriations 2014-2015*	*Expenditure 2014-2015*[a,b]	*Total 2006-2015 expenditures*
Regular budget				
Posts	3 968.7	1 236.5	870.1	4 838.8
General temporary assistance	944.2	–	–	944.2
Consultants	272.9	–	–	272.9
Travel	282.7	100.0	22.2	304.9
Contractual services	51.5	21.7	12.8	64.3
Other	101.5	23.3	6.3	107.8
Section 29B Office of Programme Planning Budget and Accounts	**5 621.5**	**1 381.5**	**911.3**	**6 532.8**
Section 32 Jointly financed activities	1 710.9	425.3	237.1	1 948.0
Subtotal	**7 332.4**	**1 806.8**	**1 148.4**	**8 480.8**
Support account for peacekeeping operations				
General temporary assistance	2 831.9	1 508.7	1 427.4	4 259.3
Consultants	5 467.4	5 657.5	1 884.2	7 351.6
Travel	396.8	462.8	635.4	1 032.2
Other	14.2	65.6	23.9	38.1
Subtotal	**8 710.3**	**7 694.5**[c]	**3 971.0**	**12 681.3**
Total	**16 042.7**	**9 501.3**	**5 119.4**[d]	**21 162.1**[c]

[a] Expenditure on a budget basis.

[b] Actual expenditures to 30 June 2015 as at 28 July 2015.

[c] Cumulative expenditure does not include $3.9 million expenditures under extrabudgetary funds incurred by regional commissions and offices away from Headquarters.

[d] Total expenditure for 2014-2015 does not include $2.1 million expenditure under extrabudgetary funds incurred by regional commissions and offices away from Headquarters as at 30 June 2015.

[e] Represents the prorated appropriation for the period 1 January 2014 to 30 June 2014, the approved allotment for the peacekeeping period 1 July 2014 to 30 June 2015 and the prorated amount for the peacekeeping period 1 July 2015 to 30 December 2015.

III. IPSAS and the United Nations system

80. Three remaining United Nations system organizations (FAO, UNWTO and the United Nations) have prepared their first set of financial statements in accordance with IPSAS for the year ended 31 December 2014; each received an unqualified audit opinion The other 21 United Nations system organizations completed their IPSAS implementation successfully in earlier periods.

81. With the addition of the latest IPSAS-compliant entities, the United Nations system continues to engage in a range of post-implementation activities that come at a cost and present challenges, but are crucial for sustaining IPSAS compliance and ensure the realization of the full planned benefits. Several benefits have accrued to

date and further benefits continue to be realized, including improvements in efficiency of processes and procedures, enhanced understanding of expenses and better financial management. Building on the opportunity for better financial management, the Transitional Task Force on Accounting Standards held a session on IPSAS training and professionalization for finance staff during its September 2014 meeting in New York. It will continue to monitor IPSAS benefits realization and leverage expertise in this area across the United Nations system.

82. The Transitional Task Force on Accounting Standards continues to be an essential platform where organizations share their challenges and concerns and leverage from other organizations' experiences and lessons learned. The Task Force, supported by the system-wide IPSAS project team, has the following four major categories of activities that it undertakes to support and sustain the organizations' IPSAS compliance.

A. Interaction with the IPSAS Board

83. Monitoring the work of the IPSAS Board and providing feedback on its documents on behalf of the Transitional Task Force on Accounting Standards is one of the key activities of the system-wide IPSAS project team. The team, guided by the Task Force, participated in all meetings of the Board and kept Task Force members updated on new pronouncements and upcoming projects. The Board's current and future projects with potential significant impact to the United Nations are those on exchange and non-exchange revenue and non-exchange expenses. The Task Force will continue to monitor Board activities and provide feedback as appropriate.

B. Accounting guidance

84. In 2014 the system-wide team provided a standard model note on accounting policies and disclosure of the United Nations Joint Staff Pension Fund, for inclusion in financial statements for the year ended 31 December 2014. In addition, the system-wide team prepared a useful checklist that was incorporated into current procedures of the United Nations system organizations to assist in ensuring the complete and accurate recording of common premises and services costs.

C. Working focus groups

85. As more organizations develop a deeper understanding of IPSAS, and the focus of the system-wide collaboration shifts to specific technical issues and the practical implications of sustaining IPSAS-compliance, the Transitional Task Force on Accounting Standards has been organizing thematic focus groups each year led by members of the Task Force. Both groups established during the previous reporting period continued to discuss issues related to financial reporting property, plant and equipment intangible assets and accounting for assets with limited supporting documentation.

D. Management of accounting diversity

86. IPSAS are principle-based pronouncements, allowing a degree of judgment and diversity in application. The application of the standards to the divergent business models of the United Nations system is likely to generate differences in accounting policies across the organizations. Differences may also arise due to divergent interpretations or lack of clarity in the standards. As divergences that are not triggered by differences in business models or circumstances could undermine comparability of United Nations system financial statements, the Transitional Task Force on Accounting Standards strives to facilitate better analysis and articulation of the accounting treatments allowed by standards to ensure alignment to the extent possible.

87. In order to minimize differences and harmonize the presentation of similar transactions to the extent feasible, the Transitional Task Force on Accounting Standards commissioned a comparative analysis of how certain transactions are presented in financial statements. The possibility of developing common terminology guidance for the statements of financial position and financial performance was discussed at the September 2014 meeting, and the suggested terminology for the statement of financial position was presented for comments in April 2015. Work on the suggested terminology for the statement of financial performance is ongoing. The system-wide IPSAS project team also updated the comparative analysis of accounting policies on assets using 21 United Nations system IPSAS-compliant financial statements and reported on the outcomes in September 2014.

E. Other matters

88. The Transitional Task Force on Accounting Standards continues to work collaboratively with the Technical Group of the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency (Technical Group) to address common and recurring financial reporting and audit issues and to foster a more productive and interactive relationship with the system-wide external auditors.

89. While the United Nations system-wide IPSAS project activities are expected to scale down post-2015, the Transitional Task Force on Accounting Standards agreed that system-wide support and coordination is essential to effectively support organizations in the post-implementation phase. Such support will include monitoring the work of the IPSAS Board, providing technical guidance and support and facilitating meetings and ongoing exchange of information to leverage experience across the United Nations system. The budget proposal for the biennium 2016-2017 for the requirements of the system-wide IPSAS project, including a reduced resource base of one P-5, supplemented by the use of consultants, was approved by the Finance and Budget Network of the High-level Committee on Management at its twenty-fourth session, held in December 2014. The arrangement will be revisited in 2016 to see if this resource could also be leveraged more by the Finance and Budget Network.

IV. Actions to be taken by the General Assembly

90. The General Assembly is requested to take note of the present report.

United Nations A/70/330

General Assembly

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Seventieth session
Item 72 of the provisional agenda*
Right of peoples to self-determination

Use of mercenaries as a means of violating human rights and impeding the exercise of the right of peoples to self-determination

Note by the Secretary-General

The Secretary-General has the honour to transmit to the members of the General Assembly, in accordance with Commission on Human Rights resolution 2005/2, the report of the Working Group on the use of mercenaries as a means of violating human rights and impeding the exercise of the right of peoples to self-determination.

* A/70/150.

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Report of the Working Group on the use of mercenaries as a means of violating human rights and impeding the exercise of the right of peoples to self-determination

Summary

The Working Group considers that it is critical to continue to expand upon the work of its predecessor, the Special Rapporteur of the Commission on Human Rights, by revisiting the concept of mercenarism in order to explore how its mandate corresponds to evolving phenomena that may be considered as contemporary forms of mercenarism or mercenary-related activities.

The phenomenon of foreign fighters presents such an opportunity. It further prompts an assessment of the impact of the presence of these actors on human rights, in particular the right to self-determination. The present report is the result of a year-long study by the Working Group on the phenomenon of foreign fighters. The study involved two expert group meetings, a panel, a country visit to Tunisia and the gathering of information obtained through a questionnaire to all Member States, relevant peacekeeping operations and field offices of the Office of the United Nations High Commissioner for Human Rights. The report, which addresses motivation and recruitment practices, the linkages between foreign fighters and mercenaries and the human rights implications of the presence of foreign fighters and related laws and policies, also explores the need for less vague definitions when speaking of the difference between foreign fighters and mercenaries and makes recommendations for addressing the human rights impact of the foreign fighter phenomenon.

I. Introduction

1. The present report is submitted in accordance with Human Rights Council resolution 27/10 and General Assembly resolution 69/163. In the light of its mandate to monitor mercenaries and mercenary-related activities in all their forms and manifestations, as well as to identify sources and causes, emerging issues, manifestations and trends regarding mercenaries and mercenary-related activities and their impact on human rights, particularly on the right of peoples to self-determination, the Working Group has chosen to dedicate this report to the subject of foreign fighters.

2. Under the mandate of the Special Rapporteur on the use of mercenaries, who served from 1987 to 2004, it was recognized that mercenary activities assumed new forms and aspects that had not existed in the past. The discussion of the difference between traditional forms of mercenarism and new modalities of mercenary activity was a recurrent topic in his reports,[1] in two of which he reiterated the need to address new forms of mercenary activities and highlighted the linkage between mercenarism and terrorism, citing the existence of actors who are not only recruited to take part in armed conflict but also to participate actively in other activities characterized by extreme violence, hatred and intolerance, and who operate by creating situations conducive to terrorism.[2]

3. In discussing the motivational factor within the context of terrorism, the Special Rapporteur stated that there is nothing to prevent mercenaries from taking part in the commission of a terrorist act, understood to be criminal acts committed for ideological reasons with claims of political legitimacy and with the aim of collective terror.[3]

4. The Working Group aims to explore possible linkages between the phenomena of mercenarism and foreign fighters, and their impact on human rights and the right of peoples to self-determination. It also addresses the challenges in identifying a clear definition of mercenary, thus continuing the line of thinking of the Special Rapporteur on this issue.

5. Foreign fighters are not a new phenomenon. For centuries, individuals have been travelling to other States to fight with armed forces or armed groups unaffiliated to their own country, whether as mercenaries or as foreign volunteers, including during the conflicts in Bosnia and Herzegovina[4] and Afghanistan.[5]

6. In recent years, the reported increase in the numbers of foreign fighters and the range of countries from which they reportedly originate, the groups they join, their motivations and subsequent actions have raised concerns around the world. To stem the flow of foreign fighters, the Security Council has taken action under Chapter VII of the Charter of the United Nations, namely by its resolutions 2170 (2014) and 2178 (2014). The 2014 report of the United Nations High Commissioner for Human Rights on the protection of human rights and fundamental freedom while countering

[1] See E/CN.4/2001/19 and E/CN.4/2004/15.
[2] E/CN.4/2001/19, para. 50.
[3] E/CN.4/2004/15, para. 35.
[4] See E/CN.4/1995/29.
[5] See E/CN.4/2004/15.

terrorism also addresses human rights issues relating to foreign fighters and measures taken to stem their flow.[6]

7. This report: (a) provides an overview of the similarities and differences between foreign fighters and mercenaries; and (b) assesses the contemporary phenomenon of foreign fighters, including who they are, what motivates them and how they are recruited. Although the focus is on foreign fighters in the Syrian Arab Republic and Iraq, the report also takes stock of the presence of foreign fighters in other contemporary conflicts. It also examines the measures taken in response to the foreign fighter phenomenon at the national and international levels, and their possible impact on human rights.

8. The Working Group carried out a year-long study on the phenomenon of foreign fighters. It held expert meetings on 3 December 2014 and 5 March 2015, and it organized a panel on the subject on 23 July 2015. The Working Group also solicited information by circulating a questionnaire to all Member States, relevant peacekeeping operations and field offices of the Office of the United Nations High Commissioner for Human Rights (OHCHR). It further undertook a country mission to Tunisia from 1 to 8 July 2015. The Working Group will visit Belgium in October and regrets that it could not visit France and the United Kingdom of Great Britain and Northern Ireland during the course of 2015.

II. Assessing the linkages between the phenomenon of mercenaries and foreign fighters

9. There are a number of similarities and differences between mercenaries and foreign fighters. Among the similarities are the definitions of the two phenomena, as well as their activities. For the purpose of denying mercenaries the rights of combatants or prisoner-of-war status in an international armed conflict, article 47 of the 1977 Additional Protocol I to the 1949 Geneva Conventions defines mercenaries in a series of cumulative elements.[7] The 1989 International Convention against the Recruitment, Use, Financing and Training of Mercenaries derives its definition from that used in the Additional Protocol. According to the Convention, in addition to fighting in an armed conflict, persons who are recruited for the purpose of participating in a concerted act of violence aimed at overthrowing a Government or otherwise undermining the constitutional order of a State, or undermining the

[6] A/HRC/28/28.

[7] United Nations, *Treaty Series*, vol. 1125, No. 17512; article 47:

1. A mercenary shall not have the right to be a combatant or a prisoner of war.

2. A mercenary is any person who:

(a) is specially recruited locally or abroad in order to fight in an armed conflict;

(b) does, in fact, take a direct part in the hostilities;

(c) is motivated to take part in the hostilities essentially by the desire for private gain and, in fact, is promised, by or on behalf of a Party to the conflict, material compensation substantially in excess of that promised or paid to combatants of similar ranks and functions in the armed forces of that Party;

(d) is neither a national of a Party to the conflict nor a resident of territory controlled by a Party to the conflict;

(e) is not a member of the armed forces of a Party to the conflict; and

(f) has not been sent by a State which is not a Party to the conflict on official duty as a member of its armed forces.

territorial integrity of States, are also mercenaries, provided that the other elements are fulfilled.[8] Both the Special Rapporteur on mercenaries[5] and the Working Group have highlighted the need to revisit this narrow definition to encompass the new and emerging manifestations of mercenary-like activities.

10. The currently accepted meaning of the term mercenary is primarily focused on the professional services of persons paid to intervene in an armed conflict in a country other than their own. The concept appears to be linked, though not exclusively, to interference with the right of peoples to self-determination. The use of mercenaries can be linked to other illegal activities, including terrorism, yet none of these aspects falls strictly under the Additional Protocol to the Geneva Conventions.

11. The phenomenon of individuals travelling abroad to fight with armed groups unaffiliated to their own country may be described by various terms, including foreign volunteers, transnational insurgents, Mujahidin (for Muslim foreign fighters) and foreign fighters. There is also the more specific foreign terrorist fighter, a term recently coined by the Global Counter-Terrorism Forum[9] and adopted by the Security Council.[10] The Working Group uses the term foreign fighters, also used by the United Nations High Commissioner for Human Rights[6] and the Independent International Commission of Inquiry on the Syrian Arab Republic.[11] The meaning and linkages between foreign fighters and foreign terrorist fighters are discussed further in paragraphs 21 to 24 below.

12. There is no internationally agreed legal definition of foreign fighters, nor a specific regime governing them. Foreign fighters are obliged to respect applicable rules of international humanitarian law during armed conflicts. In non-international armed conflicts, non-State armed groups, including foreign fighters, do not enjoy combatant immunity and may be prosecuted under domestic law for mere participation in hostilities.

13. The term foreign fighter is generally understood to refer to individuals who leave their country of origin or habitual residence and become involved in violence as part of an insurgency or non-State armed group in an armed conflict. Foreign fighters are motivated by a range of factors, notably ideology, as elaborated in paragraphs 25 and 26 below. Additionally, salaries paid to foreign fighters or

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[8] Ibid., vol. 2163, No. 37789, article 1 (2):

A mercenary is also any person who, in any other situation:

(a) Is specially recruited locally or abroad for the purpose of participating in a concerted act of violence aimed at:

(i) Overthrowing a Government or otherwise undermining the constitutional order of a State; or

(ii) Undermining the territorial integrity of a State;

(b) Is motivated to take part therein essentially by the desire for significant private gain and is prompted by the promise or payment of material compensation;

(c) Is neither a national nor a resident of the State against which such an act is directed;

(d) Has not been sent by a State on official duty; and

(e) Is not a member of the armed forces of the State on whose territory the act is undertaken.

[9] The Hague Marrakech Memorandum on Good Practices for a More Effective Response to the FTF Phenomenon, available from: https://www.thegctf.org/documents/10162/159879/14Sept19_The+Hague-Marrakech+FTF+Memorandum.pdf.

[10] Security Council resolutions 2170 (2014) and 2178 (2014).

[11] A/HRC/27/CRP.3.

promises of financial rewards may be a financial incentive to travel abroad. One possible difference between foreign fighters and mercenaries is that the former may encompass nationals of a party to the conflict, for example when members of the diaspora return to the conflict zone. Reportedly, many of the foreign fighters who joined Al-Shabaab in Somalia were members of the Somali diaspora.

14. There are thus some similarities in the definitions. Both mercenaries and foreign fighters are external actors who intervene in an armed conflict. Mercenaries are neither nationals of a party to the conflict nor residents of a territory controlled by a party to the conflict. Similarly, foreign fighters, while they may or may not be nationals of a party to the conflict, do not reside in the State affected by the conflict and have travelled from abroad to join the insurgency. Both mercenaries and foreign fighters may be recruited abroad or locally: there are reportedly instances where individuals who travelled to a conflict zone with humanitarian motives were subsequently recruited by a local non-State armed group.

15. Foreign fighters and mercenaries are both multifaceted phenomena that have many things in common, ranging from links to acts of terrorism and participation in armed conflicts that may negatively impact human rights, as well as to other criminal activities, including organized crime and smuggling networks.

16. The linkages between foreign fighter mobilizations and terrorism are well-known. Against the background of foreign fighters who travelled to the Syrian Arab Republic and Iraq, the Analytical Support and Sanctions Monitoring Team of the Security Council Committee pursuant to resolutions 1267 (1999) and 1989 (2011) concerning Al-Qaida and associated individuals and entities (or Security Council Al-Qaida Sanctions Committee), established pursuant to resolutions 1267 (1999) and 1989 (2011), reports two key lessons to be drawn from previous foreign fighter mobilizations: (a) overall, less than 15 per cent of former foreign fighters were later involved in terrorist activities; and (b) former foreign fighters nonetheless pose a security risk, as they may return with a range of dangerous skills, beliefs and relationships.[12]

17. Virtually all non-State armed groups frame their struggle as an exercise of their right to self-determination. Foreign fighters may either contribute to or impede the right to self-determination, a right that belongs to "peoples", not to the State.[13] The Working Group has observed that foreign fighters influence domestic insurgencies in ways that may ultimately undermine the right of self-determination. Foreign fighters are likely to reframe and radicalize the overall aims of the insurgency and contribute to its fragmentation and duration.[14] This, in turn, may complicate mediation and negotiations to end the conflict. Foreign fighters often bring in new, radical and unlawful tactics that encourage greater violence towards the civilian population.[15]

[12] S/2015/358, paras. 19 and 20.

[13] Human Rights Committee, general comment No. 12; Committee on the Elimination of Racial Discrimination, general recommendation No. 21.

[14] See Kristin M. Bakke, "Help Wanted? The Mixed Record of Foreign Fighters in Domestic Insurgencies", *International Security*, Vol. 38, No. 4, 2014; and Ben Rich and Dara Conduit, "The Impact of Jihadist Foreign Fighters on Indigenous Secular-Nationalist Causes: Contrasting Chechnya and Syria", *Studies in Conflict & Terrorism*, Vol. 38, No. 2, 2014.

[15] See Jeni Mitchell, "The Contradictory Effects of Ideology on Jihadist War Fighting: The Bosnian Precedent", *Studies in Conflict & Terrorism*, Vol. 31, No. 9, 2015.

18. Experience over time has shown that foreign fighter mobilizations have a significant effect on future conflicts. Some foreign fighters move on to other conflict zones, bringing with them their experience, skills, resources and networks.

19. Both mercenaries and foreign fighters are complex phenomena that involve multiple actors and networks, namely those who recruit, use, train, and finance them. In his reports to the Commission on Human Rights, the Special Rapporteur repeatedly drew attention to the involvement of mercenaries in organized crime and smuggling networks of people, drugs and arms.[16] The Security Council Counter-Terrorism Committee reported that the travel of foreign fighters is now much more organized, often backed by financial networks, and facilitated in some instances by criminal networks that arrange border crossings and provide fraudulent documents.[17] While most foreign fighters reportedly fund their own travel, including by illegal sources of income, recruitment networks may also fund their travel.[18] In the light of information on the growing ties between terrorist groups and networks smuggling people, arms and drugs, the Security Council Al-Qaida Sanctions Committee has warned that foreign fighters may become a resource for criminal networks in the future.[19]

III. Assessing the foreign fighter phenomenon

20. In this section, the Working Group provides an overall assessment of the contemporary phenomenon of foreign fighters, exploring the notion of foreign fighters, in particular with respect to its contemporary usage and its linkages with the more recent term foreign terrorist fighter, and examining the motivations and the recruitment of foreign fighters.

A. Who is a foreign fighter?

21. As noted above, there is no international legal definition of the term foreign fighter, and none of the Member States consulted by the Working Group have adopted a definition of the term in their national legal frameworks.

22. The usage of the term fighter may be misleading: Under international humanitarian law, individuals commonly labelled "fighters" are covered by a number of terms of art, including members of dissident armed groups or other organized armed groups, or civilians who take a direct part in hostilities. Persons who assume exclusively non-combat functions, such as administrative, political or propaganda functions, do not directly participate in hostilities under international humanitarian law. In order to determine whether foreign fighters are indeed directly participating in hostilities, as understood under international humanitarian law, much more needs to be known about their functions and roles after their travel. The same applies when the term foreign terrorist fighter is used.

23. Against the background of the influx of foreign fighters to the Syrian Arab Republic and Iraq, an even more extensive understanding of the term foreign

[16] E/CN.4/1995/29, para. 23, and E/CN.4/2004/15, para. 57.
[17] S/2015/123, para. 32.
[18] S/2015/358, para. 34.
[19] Ibid., para. 43.

fighter, or foreign terrorist fighter, has evolved. In its current usage, the term covers not just individuals who travel to become involved in violence within an insurgency or non-State armed group, but also other forms of assistance, support or association with non-State armed groups.

24. Both the Security Council Al-Qaida Sanctions Committee and the Security Council Counter-Terrorism Committee report that the current foreign terrorist fighter mobilization includes minors and a significant number of women.[20] Some women travel with their husbands and families, while others hope to marry and start families. Some are believed to join all female units to ensure that women in areas controlled by the Islamic State in Iraq and the Levant (ISIL) abide by the group's strict rules.

B. Motivation

25. There is no typical profile of foreign fighters. Individuals may be motivated to travel for different reasons, and motivations for being a foreign fighter may also change over time. Motivational factors may be grouped together into reasons linked to: identity; the search for greater meaning in life; the desire to belong to a group or to gain peer acceptance; boredom; alienation; adherence to ideology, such as religion; kinship, nationalism or patriotism; and humanitarian reasons, namely to protect the local population.

26. Financial or material gain appears to be one factor among others that may motivate foreign fighters. Some Member States reported to the Working Group that promises of financial gain played a role in the recruitment of foreign fighters in their territory, but the majority indicated that financial or material incentives did not play any role. Similar findings were made by the Security Council Al-Qaida Sanctions Committee, which reports that the payment of salaries by ISIL may be an incentive for some fighters.[21] The Security Council Counter-Terrorism Committee states that some foreign fighters are paid to travel and they and their families are financially supported after moving abroad. In other instances foreign fighters fund their own travel and cover their own expenses while abroad.[22]

C. Recruitment

27. Groups and their supporters deploy various recruitment narratives to resonate with and influence personal motivations. Recruitment narratives may be humanitarian, highlighting the brutality of the enemy and the suffering of the local population while celebrating the heroism of fighters protecting the locals. Common religious narratives portray an existential threat to the community requiring a defensive mobilization of foreign fighters. Local grievances may also be exploited. The Security Council Counter-Terrorism Committee repeatedly warned that counter-terrorism measures that do not fully respect human rights and the rule of law contribute to radicalization and may fuel foreign fighter mobilization.[23] Finally,

[20] S/2015/123, annex, para. 14; S/2015/338, annex, para. 20; and S/2015/358, para. 28.

[21] S/2015/358, para. 29.

[22] Ibid., S/2015/338, annex, paras. 80 and 81.

[23] S/2014/807, annex, para. 25, and S/2015/123, annex, para. 30.

recruitment narratives also promise adventure and denigrate those who are unwilling to travel.

28. Given the significant proportion of minors who are known to have travelled, it is clear that recruitment narratives and strategies are deliberately targeting young people. ISIL also uses gender-specific narratives to recruit both men and women, centring on a new society to be built for fighters and their families.[24]

29. The Internet and social media play an increasingly important role in the recruitment of foreign fighters, although direct social contact remains important. In particular, active foreign fighters are instrumental to the recruitment of potential new foreign fighters.[25]

D. Foreign fighters in contemporary armed conflicts

30. Although not a new phenomenon, the overall number of foreign fighters, and the number of countries from which they reportedly originate, has increased sharply in recent years. In its report submitted in May 2015, the Security Council Al-Qaida Sanctions Committee estimated that today there are more than 25,000 foreign fighters from more than 100 States Members of the United Nations involved with groups associated with Al-Qaida.[26]

31. Since 2012, the Syrian Arab Republic has become a magnet for foreign fighters, who join various armed groups representing diverse interests. Reported foreign fighters on the side of the Government are not included in the overall estimates of foreign fighters provided by the Security Council Al-Qaida Sanctions Committee.

32. Foreign fighters joined various groups of the armed opposition, but a large majority joined ISIL, and to a lesser degree Al-Nusrah Front. Both groups began as Al-Qaida associates and are designated as such by the Al-Qaida Sanctions Committee. ISIL, which evolved out of Al-Qaida in Iraq, is led by, Abu Bakr al-Baghdadi, an Iraqi, and its leadership is also dominated by Iraqis. Against the background of the conflict in the Syrian Arab Republic, ISIL is often described as foreign dominated. This is in contrast to the official Syrian Al-Qaida affiliate, Al-Nusrah, led by Syrians who previously fought with Al-Qaida in Iraq during the Iraqi insurgency years. Other recent reports have highlighted instances of individuals who have travelled to join forces fighting against ISIL, for example alongside the Kurdish People's Protection Units.

33. The armed conflicts in the Syrian Arab Republic and Iraq are the driving force behind the global increase in foreign fighters, although the presence of such fighters is reported to varying degrees in other contemporary armed conflicts. Of these, the greatest concentration is in Afghanistan, with a growing influx to Libya. Smaller numbers are also present in Yemen, Pakistan, Somalia, the Maghreb and Sahel

[24] See Erin Marie Saltman and Melanie Smith, "'Till Martyrdom Do Us Part'. Gender and the ISIS Phenomenon", Institute for Strategic Dialogue, 2015; Carolyn Hoyle, Alexandra Bradford, Ross Frenett, "Becoming Mulan? Female Western Migrants to ISIS", Institute for Strategic Dialogue, 2015. Both reports are available from: http://www.strategicdialogue.org/publications/.

[25] S/2015/358, paras. 52 and 53.

[26] Ibid., para. 10.

countries and the Philippines.[27] The Nigerian group Boko Haram also reportedly recruits fighters from neighbouring countries.[28] In addition, recent reports highlight instances of Western foreign fighters joining both sides of the conflict in eastern Ukraine.[29]

E. Country visit to Tunisia

34. In addition to information gained through research, the visit of the Working Group to Tunisia allowed it to assess the complexity of the phenomenon. In Tunisia, the Working Group was informed that motivational factors responsible for the high number of Tunisian foreign fighters is both complex and varied, including religious and political ideologies; financial gain; poor economic and social conditions; the search for a sense of purpose and a sense of belonging. The majority of Tunisians travelling to join extremist groups abroad seem to be young, usually between 18 to 35 years old. Some of these individuals come from poor socioeconomic backgrounds, although some also come from the middle class and the wealthier strata of society. The Working Group was also provided with information about professionals who offer their skills to extremist groups, and was told that some seem to have been mistakenly drawn to a life portrayed as brave and exciting. Reportedly, women, present in smaller numbers, may have also joined for similar reasons, as well as for humanitarian or private reasons, such as joining their husbands and partners. The Working Group was also informed of the growing issue of entire families travelling to conflict zones. Any one or a combination of these factors may be relevant, contributing to significantly diverse profiles of foreign fighters. It was the conclusion of the Working Group that efforts to address this phenomenon must therefore be holistic, multifaceted and strategic.

IV. Impact of the activities of foreign fighters on human rights, including the right to self-determination

35. Pursuant to its mandate, the Working Group considers it necessary to examine the potential impact of foreign fighters on human rights, in particular the right of peoples to self-determination.

A. Foreign fighters and the right to self-determination

36. The right of peoples to self-determination is enshrined in the Charter of the United Nations, the International Covenant on Civil and Political Rights and the International Covenant on Economic, Social and Cultural Rights. The General Assembly has repeatedly reaffirmed the right of peoples to self-determination, and

[27] S/2015/358, para. 26 (information provided by OHCHR field offices).

[28] S/2015/338, para. 5 (information provided by OHCHR field office); Ely Karmon, "Boko Haram's International Reach", *Perspectives on Terrorism*, vol. 8, No. 1, 2014; "Captured video appears to show foreign fighters in Nigeria's Boko Haram", *The Guardian*, 27 May 2015.

[29] "Ukraine war pulls in foreign fighters", *BBC News*, 1 September 2014; "Ukraine conflict: Spanish suspects held for 'joining rebels'", *BBC News*, 27 February 2015.

specifically the right to freely determine their political status and to pursue their economic, social and cultural development.[30]

37. Initially, the right of peoples to self-determination developed in the context of non-self-governing territories and peoples who were subjected to alien subjugation, domination and exploitation in such a way as to create a legal right to independence.[31]

38. In its contemporary manifestation, the right of peoples to self-determination encompasses political struggles for greater democracy and human rights, in particular as a manifestation of the so-called internal right to self-determination, as distinct from the external right to self-determination in the sense of a legal right to independence.[32] According to the Human Rights Committee, the realization of the right to self-determination is an essential condition for the effective guarantee and observance of individual human rights and for the promotion and strengthening of those rights.[33] The exact contours of the right to internal self-determination remain uncertain, but the right is broadly understood as the right of peoples to determine their own political and economic system, including by participatory political processes.

39. The beneficiaries of the right to self-determination are peoples, not States, although the precise definition of which people or which group of people are entitled to that right is as yet unclear. Previously, outside the colonial context, peoples were equated with the whole population of the State, with the corollary that minorities and indigenous peoples were not entitled to this right. In two decisions, the African Commission on Human and Peoples' Rights accepted that a group of persons with common culture, language, history, occupying a distinct territory and self-identifying as a people with separate and distinct identity may constitute a people for the purposes of self-determination.[34]

40. Virtually all non-State armed groups frame their struggle as an exercise of the peoples' right to self-determination. The Working Group does not address the question whether resort to force to exercise the right to self-determination may be legitimate under certain circumstances. For present purposes, it notes that foreign fighters are not inevitably impeding the right to self-determination. Such a concept would involve the false assumption that the right to self-determination belongs to the State. Foreign fighters may be motivated to join a non-State armed group to help them exercise the right to self-determination, or fight on behalf of armed groups claiming to exercise this right.

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[30] Resolutions 1541 (XV), 2625 (XXV) and 60/145.

[31] See *Legal Consequences for States of the Continued Presence of South Africa in Namibia (South West Africa) notwithstanding Security Council Resolution 276 (1970), Advisory Opinion, I.C.J. Reports 1971*; *East Timor (Portugal v. Australia), Judgment, I.C.J. Reports 1995*; *Legal Consequences of the Construction of a Wall in the Occupied Palestinian Territory, Advisory Opinion, I.C.J. Reports 2004* (I).

[32] For present purposes, the Working Group does not need to address the controversial question as to whether and under which circumstances a people outside the colonial context may be entitled to external self-determination or remedial secession.

[33] See Human Rights Committee, General Comment No. 12.

[34] *Katangese Peoples' Congress v. Zaire*, Communication No. 75/92, African Commission on Human and Peoples' Rights, 8th Annual Activity Report (1995); *Kevin Mgwanga Gunme v. Cameroon*, Communication No. 266/2003, African Commission on Human and Peoples' Rights, 26th Annual Activity Report (2008-2009).

41. In many instances, foreign fighter mobilizations are exogenous to a domestic insurgency. They are rarely involved during the initial outbreak of an armed conflict. Local insurgent groups may have appealed to outsiders for funds and weapons, but the mobilization of foreign fighters is usually initiated and handled by foreigners rather than locals.

42. Foreign fighters often have markedly different ideological and political motivations and aspirations than local armed groups. Their influx may significantly transform the domestic secular-nationalist or democratic causes that initiated the conflict, including in the way that the conflict is perceived by the international community.

43. Foreign fighters, in particular veterans of previous conflicts, bring not only themselves, but also weapons, connections, funds and tactics. The Working Group has observed that foreign fighters may introduce more radical methods of warfare, encouraging the targeting of civilians or fostering sectarian violence. For example, Al-Shabaab's adoption of suicide bombings is traced back to the influx of foreign fighters associated with Al-Qaida. The Independent International Commission of Inquiry on the Syrian Arab Republic reported that the flow of foreign fighters has driven forward the radicalization process in areas held by armed groups.[35]

44. Foreign fighters may also prolong conflicts and render them more intractable. They may complicate efforts to mediate and negotiate a political settlement. Their radicalization of tactics and ideological influence erodes national and international support for the opposition and frequently undermines the cohesion of the armed opposition. Their influx may also cause infighting in the armed opposition, with groups disagreeing over tactics and goals, such as, for example, in Iraq with the Shia militia during the insurgency against the international forces led by the United States of America, or more recently, the scission between ISIL and other non-State armed groups in the Syrian Arab Republic. Foreign fighters may be instrumental in the success of a group, but there may also be frictions between the foreigners and the locals within the group. At one point, Al-Shabaab included many foreign fighters and its leadership was dominated by foreigners, but the group has recently purged its foreign fighters.[36]

45. The impact of foreign fighters may extend well beyond their current involvement in an armed conflict. Some foreign fighters may move on to future conflict zones. With combat experience and established networks for funds and weapons, such veteran foreign fighters often come to play important roles. For example, foreign fighters arrived at the later stages of the post-Soviet invasion war in Afghanistan, and many veterans moved on to emerging conflict zones where they played an important role in later conflicts in the Middle East and South Asia, and also in Europe during the war in Bosnia and Herzegovina. The Security Council Al-Qaida Sanctions Committee reports that the numerous senior commanders who are ethnic Chechens illustrate the disproportionate role of veterans in the contemporary campaign of ISIL and the Al-Nusrah Front.[37] In a similar dynamic,

[35] A/HRC/28/69 and Corr.1.

[36] S/2015/358, para. 41; Raffaello Pantucci and A. R. Sayyid, "Foreign Fighters in Somalia and al-Shabaab's Internal Purge", *Terrorism Monitor*, vol. 11, No. 22, 2013; Jeremy Scahill, "The Purge: How Somalia's Al-Shabaab Turned Against Its Own Foreign Fighters", *The Intercept*, 20 May 2015.

[37] S/2015/358, para. 9.

the outbreak of the conflict in the Syrian Arab Republic remobilized Syrians who once were foreign fighters themselves, in particular during the Iraqi insurgency. Reportedly, Al-Nusrah's leadership is made up of Syrian veterans who previously fought in the Iraqi insurgency, although the group also attracts many foreign fighters.

B. The impact of foreign fighters on human rights

46. Foreign fighters often contribute to the adoption of more radical methods of warfare, encouraging the targeting of civilians or fostering sectarian violence. With limited connections to the local population, foreign fighters may be more brutal, as has been seen repeatedly in the Syrian Arab Republic and Iraq. The acts of foreign fighters may amount to gross human rights violations,[38] war crimes and crimes against humanity or genocide. Ensuring the accountability of foreign fighters involved in such abuses and crimes is critical. Whenever possible, the States of nationality or permanent residency should effectively investigate and prosecute foreign fighters involved in such acts.

47. During armed conflicts, foreign fighters are obliged, as are all other members of State armed forces or non-State armed groups party to the conflict, to respect the applicable rules of international humanitarian law, in particular the minimum standards enshrined in article 3 common to the four Geneva Conventions of 1949 concerning the treatment and protection of civilians and others who are not or no longer actively participating in hostilities. This includes the prohibition of murder, torture and the taking of hostages. Customary international humanitarian law requires all parties to a conflict to respect the principle of distinction and proportionality in their military operations and prohibits attacks whose primary purpose is to spread terror. Serious violations of humanitarian law, including acts of terrorism, may amount to war crimes, triggering individual criminal responsibility.

48. International human rights law continues to apply during situations of armed conflict. As is the case with all other members of State armed forces or non-State armed groups, foreign fighters are, at a minimum, bound by the peremptory norms of international law, including prohibitions on: the arbitrary deprivation of life; genocide; slavery; racial discrimination; torture and other cruel, inhuman or degrading treatment; the taking of hostages, the imposition of collective punishment; and the arbitrary deprivation of liberty. When committed as part of a widespread or systematic attack directed against any civilian population, with knowledge of the attack, acts such as murder, torture, rape and other forms of sexual violence, or enforced disappearance, constitute a crime against humanity.[39] In addition, non-State armed groups that exercise effective control over territory, such as ISIL, are increasingly considered to be bound by international human rights obligations in relation to all people within that territory.[40]

[38] http://uniraq.org/images/humanrights/HRO_PoCReport%2011Sept-10Dec_FINAL_ENG_16Feb2015.pdf.

[39] A/HRC/28/28, para. 41.

[40] A/HRC/10/22, para. 22; A/HRC/15/48, paras. 19-22; Report of the Secretary-General's Panel of Experts on Accountability in Sri Lanka, 2011, para. 188; A/HRC/17/44, para. 42; A/HRC/21/50, para. 10.

49. The Independent International Commission of Inquiry on the Syrian Arab Republic and the United Nations Assistance Mission for Iraq (UNAMI) and OHCHR have documented human rights abuses, violations of international humanitarian law, and crimes committed by ISIL extensively,[41] including executions, sexual slavery, rape and other forms of sexual and gender-based violence, torture, mutilation, forcible displacement, enforced disappearance, the wanton destruction of cultural property and the enlistment and forced recruitment of children. The Independent International Commission also reported that ISIL forcibly displaced Kurdish families and gave their property to foreign fighters.[42] Finally, the Commission documented the involvement of foreign fighters in the recruitment and training of children.[43] In December 2014, the United Nations High Commissioner for Human Rights stated that members of ISIL are likely responsible for war crimes and crimes against humanity, subject to determination by a competent court. Particularly in respect of the Yazidis, acts constitutive of the crime of genocide may have been perpetrated by individuals within the ISIL leadership.[44]

50. Non-State armed groups are also recruiting and using foreign fighters under the age of 18 in hostilities, with reported instances of fighters under the age of 15. Customary international humanitarian law prohibits the recruitment of children below the age of 15 during both international and non-international armed conflicts. Human rights law prohibits the compulsory recruitment of children under 18 into State armed forces and the recruitment of children under 18 by non-State armed groups. Both the Security Council Al-Qaida Sanctions Committee and the Security Council Counter-Terrorism Committee report that young boys and girls under the age of 18 are being targeted and encouraged to travel abroad,[45] and ISIL, in particular, is reportedly using significant numbers of minors as fighters.[46]

V. Responses to the foreign fighter phenomenon

51. The reported increase in the number of foreign fighters and in the range of countries from which they originate have prompted States and the international community to take measures to curtail the flow of foreign fighters. The Working Group presents a brief discussion of these measures and their potential impact on human rights in section A below. The conclusions of the Working Group include reflections on the existing gaps or weaknesses in the response to the foreign fighter phenomenon.

A. Measures taken by States and the international community

52. The Security Council has adopted two resolutions addressing the foreign fighter phenomenon. In its resolution 2170 (2014), the Council condemned the recruitment of foreign terrorist fighters by ISIL, Al-Nusrah and other entities

[41] See A/HRC/27/CRP.3 and UNAMI/OHCHR, Report on the Protection of Civilians in Armed Conflict in Iraq: 11 September-10 December 2014.
[42] A/HRC/28/69 and Corr.1, annex II, paras. 277-279.
[43] Ibid., paras. 102 and 167.
[44] A/HRC/28/28, para. 43.
[45] S/2015/358, para. 29; and S/2015/123, para. 40.
[46] S/2015/358, para. 30.

associated with Al-Qaeda, and demanded that they withdraw. The Council also called upon Member States to take measures at the national level to suppress the flow of foreign terrorist fighters, reiterating the obligations deriving from previous counter-terrorism resolutions to prevent their movement, their supply with weapons or financial support. The Council also stressed the importance of bringing foreign terrorist fighters of ISIL, Al-Nusrah and others associated with Al-Qaeda to justice.

53. Security Council resolution 2170 (2014) was limited to foreign fighters linked to ISIL, Al-Nusrah and other entities associated with Al-Qaeda. Security Council resolution 2178 (2014), binding on Member States, provides a regulatory framework for foreign terrorist fighters, defined as "individuals who travel to a State other than their States of residence or nationality for the purpose of the perpetration, planning, or preparation of, or participation in, terrorist acts or the providing or receiving of terrorist training, including in connection with armed conflict".[47] To stem the flow of foreign fighters, the Council decided that Member States shall, consistent with international human rights law, international refugee law and international humanitarian law, prevent and suppress the recruiting, organizing, transporting or equipping of foreign terrorist fighters. In particular, the Council decided that States shall establish as a serious criminal offence the travel, or attempted travel, of individuals to a State, other than their States of residence or nationality, to perpetrate, plan, prepare or participate in terrorist acts or to provide or receive terrorist training, as well as financing, organization or other facilitation, including recruitment, of such travel. In the past few years, at least 30 Governments around the world have enacted laws or policies to stop their nationals from joining armed extremist groups in foreign countries.

54. The references to "terrorism" and "terrorists" as a category of individuals without qualification or further definition prompted concerns that the resolution may fuel the adoption of repressive measures at the national level against otherwise lawful, non-violent activities of groups or individuals.[48]

55. Adopted against the background of the influx of foreign fighters into the Syrian Arab Republic and Iraq, the intended effect of the resolution is to criminalize travel or attempted travel abroad of foreign fighters for terrorist purposes, namely when they intend to join non-State armed groups that are listed as Al-Qaida associates by the Security Council Al-Qaida Sanctions Committee. The Security Council underscored the particular and urgent need to implement resolution 2178 (2014) with respect to foreign fighters associated with ISIL, Al-Nusrah Front and entities associated with Al-Qaida as designated by the Sanctions Committee. In this sense, foreign terrorist fighters may be understood as a subcategory of foreign fighters.

56. However, the effects of the resolution are not necessarily limited to such fighters. Without a universally agreed upon definition of terrorism, there is no agreement on which acts or which groups qualify as terrorist. The distinction between foreign fighters and foreign terrorist fighters depends on the definition of terrorism employed by individual Member States. States may selectively implement the resolution and take measures against foreign fighters who are travelling to or attempting to travel to join groups that are not, or are no longer, supported by them. Additionally, as pointed out by the Independent International Commission of

[47] Security Council resolution 2178 (2014), eighth preambular paragraph.

[48] A/HRC/28/28, paras. 46 and 47.

Inquiry, influential States have been supporting parties on both sides of the conflict in the Syrian Arab Republic to further their own geopolitical interests.[49]

57. The implementation of Security Council resolution 2178 (2014) may lead to de facto prohibitions against travel to conflict zones and neighbouring States which are known destinations of foreign fighters. Under the Australian Counter-Terrorism Legislation Amendment (Foreign Fighters) Act 2014,[50] a person who "enters, or remains, in an area of a foreign country"[51] that is declared by the Ministry of Foreign Affairs an area where "a listed terrorist organisation is engaging in hostile activity",[52] commits an offence, unless that person enters, or remains, solely for legitimate purposes, such as humanitarian aid, journalism or visiting family members.[53] Al-Raqqa province in the Syrian Arab Republic and Ninewa province in Iraq are such declared areas.[54] Such legislation potentially violates a number of international human rights protections. It criminalizes travel to and presence in declared areas without regard to any criminal intent and requires individuals to show that their travel and presence in declared areas is for "legitimate purposes".

58. At the regional level, in May 2015, in response to Security Council resolution 2178 (2014), the Council of Europe adopted an Additional Protocol to the Convention on the Prevention of Terrorism to address the phenomenon of terrorist fighters, as well as an action plan to fight violent extremism and radicalisation leading to terrorism.

59. Other States have adopted or are discussing a wide range of administrative and legislative measures to deter individuals who are, or seek to become, foreign fighters. Such measures include broader powers to confiscate or cancel travel documents,[55] administrative travel bans,[56] and revocations of citizenship.[57] Some States have invoked the threat posed by foreign fighters to introduce or extend broader surveillance powers,[58] and confer broader powers upon the intelligence services, such as warrantless emergency surveillance,[59] or powers of arrest, detention, search and seizure.[60]

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[49] A/HRC/28/69 and Corr.1, paras. 116-120.

[50] Australian Government, Counter-Terrorism Legislation Amendment (Foreign Fighters) Act 2014, available from: www.comlaw.gov.au/Details/C2014A00116.

[51] Ibid., Section 119.2 (1) (a) and (b).

[52] Ibid., sect. 119.3 (1).

[53] Ibid., see the list of legitimate purposes set out in sect. 119 (2).

[54] See the list of "declared areas", available from: www.nationalsecurity.gov.au/WhatAustraliaisdoing/Pages/DeclaredAreaOffence.aspx. Accessed 27 April 2015.

[55] Australia, Counter-Terrorism Legislation Amendment (Foreign Fighter) Act 2014, No. 116, available from: www.aph.gov.au/Parliamentary_Business/Bills_LEGislation/Bills_Search_Results/Result?bId=s976.

[56] French Law No. 2014-1353 of 13 November 2014, available from: www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000029754374&dateTexte=&categorieLien=id.

[57] Strengthening Canadian Citizenship Act 2014, available from: www.parl.gc.ca/HousePublications/Publication.aspx?doc=C-24&pub=bill&File=30#2; United Kingdom, 2014 Immigration Act, available from: www.legislation.gov.uk/ukpga/2014/22/contents/enacted.

[58] A/HRC/28/28, para. 25.

[59] New Zealand, Countering Terrorist Fighters Legislation Bill, available from: www.legislation.govt.nz/bill/government/2014/0001/21.0/DLM6316017.html.

[60] Australia, Counter-Terrorism Legislation Amendment (Foreign Fighter) Act 2014, No. 116, Section 119.2 (1) and (2), available from: www.aph.gov.au/Parliamentary_Business/Bills_LEGislation/Bills_Search_Results/Result?bId=s976.

60. States have been mainly relying on existing legislation to investigate and prosecute individuals for acts associated with the foreign fighter phenomenon, including recruitment, incitement and the planning of terrorist acts, as well as travel or attempted travel for such purposes. To the extent that existing and new legislation is not limited to foreign terrorist fighters as defined by Security Council resolution 2178 (2014), the measures adopted by States may go beyond the requirements of the resolution. None of the Member States consulted by the Working Group have adopted a definition of foreign terrorist fighters for the purpose of their legislative and policies measures designed to interrupt their flow.

61. For purposes of controlling the travel of potential terrorist fighters, States have resorted not only to terrorism-specific legislation, but also to legislation dealing with organized crime, immigration law offences, penal provisions linked to threats to national security or the prohibition of unauthorized military training.[61] Some States have adopted[62] or are debating[63] new laws that ban participation in hostilities abroad without specifying that there may be a possible terrorist purpose. Similarly, in some instances, travel bans are not limited to reasonable grounds upon which to claim that a person intends to participate in acts of terrorism, but more broadly include travel abroad to areas where terrorist groups are operating.[56]

62. The definition of foreign terrorist fighters in Security Council resolution 2178 (2014) conveys the idea that these fighters are foreign because they travel abroad to a State other than their State of nationality or residency. The resolution does not provide any guidance on how to interpret residency, which may have different meanings under national law. The interplay between the two possibilities of travelling to a State other than the State of one's nationality or one's State of residency may lead to divergent interpretations, in particular when considering the situation of members of the diaspora and dual citizens.

63. Some States have also gone beyond the obligations enshrined in Security Council resolution 2178 (2014) by taking measures to deny entry to their own nationals suspected of involvement in terrorism-related activity abroad.[64] When deciding that States shall deny entry or transit of suspected foreign terrorist fighters, the Council specified that this shall not oblige any State to deny entry or require the departure from its territories of its own nationals or permanent residents.

64. In addition, resolution 2178 (2014) does not exempt acts that are otherwise lawful under international humanitarian law, and may lead to the presumption that mere participation in hostilities and in other acts that are lawful under international humanitarian law amount to a terrorist or terrorist-related offence, regardless of any specific criminal intent. Acts designated as "terrorist" in peace time are prohibited by international humanitarian law if committed in the context of armed conflict, including executions of civilians and persons no longer participating in hostilities,

[61] S/2015/123, annex, paras. 16-19 and 21.

[62] See for example the 2014 amendment to the criminal code of Bosnia-Herzegovina, available from: www.coe.int/t/dlapil/codexter/Country%20Profiles/Legislation/BiH%20Criminal%20Code%20Article%20162b%20-%20draft.pdf.

[63] Such as Kuwait, Montenegro or Norway. See Library of Congress, Treatment of foreign fighters in selected jurisdictions: country surveys, available from: www.loc.gov/law/help/foreign-fighters/country-surveys.php.

[64] United Kingdom, 2015 Counter-Terrorism and Security Act, available from: www.legislation.gov.uk/ukpga/2015/6/contents/enacted.

hostage-taking and direct and deliberate attacks against civilians and civilian objects. However, mere direct participation in hostilities is not prohibited, nor is it a war crime. Under domestic law, armed opposition fighters could always be prosecuted for mere participation in hostilities, including as an act of terrorism. However, international humanitarian law recommends amnesties for the mere participation in hostilities.

65. The prohibition to travel for the purpose of a future involvement in terrorist acts, as well as the prohibition of direct and indirect funding, organization and other facilitation of such travel, has prompted concerns that Security Council resolution 2178 (2014) may hinder humanitarian protection and assistance in conflict zones. It may lead to a presumption that individuals who travel to an area of conflict have criminal intent or are supporting or engaging in criminal terrorist activity, even if they claim humanitarian motives. The Security Council Counter-Terrorism Committee reported that foreign fighters are instructed to claim that the purpose of their travel is to provide humanitarian aid.[65]

B. Human rights concerns

66. As already noted, Security Council resolution 2178 (2014) imposes sweeping obligations to curtail the phenomenon of foreign terrorist fighters. However, without providing a definition of terrorism or terrorist acts, the resolution may fuel the adoption of measures at a national level that rely on an overly vague or broad definition of terrorism and fail to clearly define the proscribed conduct. Overly vague or broad definitions of terrorism violate the principle of legality, which requires that the imposition of criminal liability is limited to clear and precise provisions with respect for the principle of certainty of the law. Such laws may also be used to cover peaceful acts, to discriminate against particular individuals or groups or to limit any sort of political opposition.[66]

67. In the context of the foreign fighter phenomenon, vague definitions of terrorism that potentially cover all acts of violence in an armed conflict, regardless of their lawfulness under international humanitarian law, may lead to selective investigations and prosecutions, depending on the group a foreign fighter has joined or had intended to join. With the myriad of non-State armed groups operating in the Syrian Arab Republic, it may not always be possible for an individual to foresee whether joining a particular group may be criminalized at some point in the future. Recent reports have highlighted instances where prosecutions against returning foreign fighters collapsed because they had joined groups that were supported by the prosecuting State, including by military assistance.

68. A number of States have taken measures to curtail the movement of foreign fighters, including travel bans and the withdrawal of passports. Such measures have an impact on the right to freedom of movement, as enshrined in article 12 of the International Covenant on Civil and Political Rights. While the right to freedom of movement is not absolute, limitations must be lawful, pursuant to a legitimate aim, and must be necessary to achieve that aim.

[65] S/2015/123, para. 25, and S/2015/358, para. 56.

[66] A/HRC/28/28, para. 48.

69. Some States have introduced or are debating exclusion orders to prevent their own nationals or permanent residents from returning. The right to freedom of movement includes the right to enter one's own country and, as explained by the Human Rights Committee in its general comment No. 27, covers, at the very least, an individual who, because of his or her special ties to or claims in relation to a given country, cannot be considered a mere alien, such as nationals of a country who have been stripped of their nationality in violation of international law.[67] The Committee further specified that there were few, if any, circumstances in which the deprivation of the right to enter one's own country could be considered reasonable.[68] Such measures may also interfere with the right to privacy and family life.

70. Some States have adopted broader powers to revoke the citizenship of suspected foreign fighters, and such powers may engender statelessness. Some new foreign fighter laws[69] allow authorities to strip citizens convicted of terrorism related offenses of their nationality, provided they are also citizens of another country. Some of these laws apply to naturalized citizens only. Given the significant impact that any interference with the enjoyment of nationality has on the enjoyment of rights, the loss or deprivation of nationality must meet certain conditions in order to comply with international law, in particular the prohibition of arbitrary deprivation of nationality.[70] These conditions also include serving a legitimate purpose, being the least intrusive instrument to achieve the desired result and being proportional to the interest to be protected.[71]

71. Measures such as travel bans, the revocation of passports, exclusion orders and the revocation of citizenship also raise important due process concerns, in particular if decisions are taken following secretive proceedings, in absentia, on the basis of vaguely defined criteria or without adequate procedural safeguards to guarantee non-arbitrariness.

72. Many States have also broadened existing surveillance powers.[72] Resolution 2178 (2014), inter alia, called upon States to require airlines to provide advance passenger information to the appropriate national authorities in order to detect departure from their territories or attempted entry into or transit through their territories by foreign terrorist fighters. The Security Council also encouraged Member States to employ evidence-based traveller risk assessment and screening procedures, including collection and analysis of travel data, without resorting to profiling based on stereotypes founded on grounds of discrimination prohibited by international law. Such measures interfere with the right to privacy. States must ensure that such measures are necessary and proportionate to the specific risk being addressed and are accompanied by adequate procedural safeguards and effective and independent oversight to ensure that discriminatory measures and/or the abusive use of personal data is prevented.[73] Other measures allow for individuals known to have travelled to the Syrian Arab Republic to be deleted from city council records, thus stripping them of access to social welfare benefits.

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[67] CCPR/C/21/Rev.1/Add.9, para. 20.
[68] Ibid., para. 21.
[69] Such as in Austria and Belgium.
[70] See A/HRC/13/34, A/HRC/19/43 and A/HRC/25/28.
[71] A/HRC/28/28, paras. 51 and 52.
[72] Ibid. (for an overview), paras. 24 and 25.
[73] A/HRC/28/28, para. 51.

73. States have resorted to detaining suspected foreign fighters without respect for the safeguards that are due under international law to all persons deprived of their liberty, in particular by extending the length of permissible pre-charge detention without judicial supervision or review of the reasons of detention.[74]

74. The conflicts in States affected by foreign fighters have caused significant movements of refugees. States must ensure that measures taken to prevent entry or transit of suspected foreign fighters do not violate their obligations under international refugee law, in particular the principle of non-refoulement.

C. The way forward

75. In its resolution 2178 (2014), the Security Council recognized that addressing the threat posed by foreign terrorist fighters requires comprehensively addressing underlying factors. These include preventing radicalization to terrorism; stemming recruitment; inhibiting the travel of foreign terrorist fighters, disrupting financial support to foreign terrorist fighters, and countering violent extremism that may be conducive to terrorism; countering incitement to terrorist acts motivated by extremism or intolerance; promoting political and religious tolerance, economic development, social cohesion and inclusiveness; ending and resolving armed conflicts; and facilitating reintegration and rehabilitation.

76. In the same resolution, the Security Council underscored that countering violent extremism, including preventing radicalization, recruitment and mobilization of individuals into terrorist groups and becoming foreign terrorist fighters, is an essential element of efforts to address the threat to international peace and security posed by foreign terrorist fighters.

77. National measures and policies have so far concentrated on curtailing the phenomenon of foreign fighters from a security perspective, focusing on repressive and coercive measures. In its preliminary analysis of the principal gaps in the capacity of Member States to implement Security Council resolutions 1373 (2001) and 1624 (2005) that may hinder their ability to stem the flow of foreign terrorist fighters pursuant to Council resolution 2178 (2014), the Security Council Counter-Terrorism Committee stressed that significant gaps remain in State practice to counter violent extremism.[75] In its report submitted in May 2015, the Committee reported that several States had initiated measures to counter violent extremisms, including by producing or facilitating counter-narratives and engaging with local communities.[76]

78. As part of a comprehensive and strategic approach that guarantees respect for human rights and the rule of law to curtail the flow of foreign fighters, preventive approaches must be balanced with repressive approaches, including prosecutions. Blanket attempts to prosecute all aspiring and returning foreign fighters could have a radicalizing effect and reinforce recruitment narratives. When repressive counter-terrorism measures are not sufficiently targeted, entire communities may feel

[74] See for example the Malaysian Prevention (Amendment and Extension) of Crime Act 2014. This is set to be further expanded by the recently tabled Foreign Fighters Act and the Prevention of Terrorism Act.

[75] S/2014/807, annex, paras. 22 and 23.

[76] See S/2015/338.

victimized. In respect of foreign fighters that are under the age of 18, States must ensure that any measures taken against them are in compliance with international human rights law safeguarding the rights of children. In its report submitted in February 2015, the Security Council Committee recognized that in some instances the application of certain legislation or prosecutions could be counter-productive, and that a different approach may be contemplated for minors.[77]

79. Preventive strategies should also address the broader conditions conducive to foreign fighter mobilizations, including violations occurring with impunity during prolonged armed conflicts, discrimination and political exclusion and socioeconomic marginalization. Recruitment narratives exploiting such grievances are reinforced when States take measures that aggravate rather than address them, for example by cooperating with a repressive regime, or exclusionary policies such as deprivation of citizenship.

80. In its resolution 2178 (2014), the Security Council recognized that addressing the threat posed by foreign terrorist fighters requires facilitating reintegration and rehabilitation. In its initial report on gaps that may hinder the implementation of that resolution the Security Council Counter-Terrorism Committee noted that one particular gap in the agenda of many States was the lack of effective strategies and programmes for the rehabilitation and reintegration of returning foreign terrorist fighters, and also noted that the Council, in its resolution 2178 (2014), had requested States to adopt prosecutorial strategies to hold foreign terrorist fighters accountable for terrorist acts, while also assessing whether alternative means exist to promote their rehabilitation and reintegration.[78]

81. The United Nations High Commissioner for Human Rights has stressed the need to combat impunity and ensure accountability for gross violations of human rights law and serious violations of international humanitarian law through effective investigations and prosecutions to ensure justice, provide redress to victims and prevent further violations. The countries of nationality of foreign fighters should effectively investigate and prosecute those responsible for such violations whenever they can do so.[79] There have been few reported investigations for such acts committed by foreign fighters, with the large majority of reported investigations and prosecutions focusing on domestic terrorism offences. More information is needed to analyse the reasons for this, for example the difficulty of obtaining evidence, or the possible impact of Security Council resolution 2178 (2014) with its focus on terrorist acts.

82. Most of the Member States consulted by the Working Group did not report having a returnee policy. In its report submitted in May 2015, the Security Council Al Qaida Sanctions Committee reported that it received mixed information from Member States on motivations for returning, ranging from disillusionment to taking a break, including to treat injuries, but also to raise funds or further ideological goals or to plot attacks. The Committee pointed out that there are three major themes to returnee policies: screening of returnees to address the risk they pose,

[77] S/2015/123, paras. 41 and 42.
[78] S/2014/807, annex, para. 24.
[79] A/HRC/28/28, para. 44.

development and implementation of de-radicalization programmes, and reintegration.[80]

83. There is a need to explore and compile best practices for the rehabilitation and reintegration of repentant returnees beyond incarceration, or in addition to incarceration if they have committed a crime. The Member States surveyed by the Working Group did not have in place specific rehabilitation programmes for returnees, including imprisoned foreign fighters. Returnees may be traumatized by their experience and suffer from post-traumatic stress disorder, which may render reintegration very difficult. If unaddressed, returnees may exhibit or generate other social problems not linked to terrorism.

84. During its consultations, the Working Group received information on a series of existing rehabilitation and reintegration programmes. There are reportedly 40 international programmes intended to help returnees, although, thus far, very little research has been found to determine whether these programmes are effective. The Danish Aarhus programme attempts to convince and assist individuals to return. The German programme Hayat focuses on deterring aspiring foreign fighters from leaving, or if they do, from refraining to engage in acts of violence and to return home in coordination with the authorities. In prisons in Glasgow, Scotland, the Al-Furqan programme uses imams to challenge extreme views through Islamic teachings. The scheme is voluntary. The Channel programme in the United Kingdom, which is a multi-agency scheme under the Home Office, works with individuals who are vulnerable to radicalization. While participation is voluntary, the programme addresses all types of extremism. Additional good practices may come from States directly affected by armed conflicts that have set up programmes to rehabilitate and reintegrate fighters of non-State armed groups, for example in Somalia with respect to Al-Shabaab.

85. The Working Group has observed that foreign fighters play an important role in recruitment. However, returnee-focused interventions remain few. Repentant and disillusioned returnees may be instrumental in preventing recruitment, including by creating and disseminating credible counter-narratives that resonate with the targeted communities.

VI. Conclusions and recommendations

86. **While there is no legal definition of foreign fighters, there are similarities and differences between foreign fighters and mercenaries that may be observed. In terms of similarities, both mercenaries and foreign fighters are external actors that intervene in an armed conflict. Mercenaries, by definition, are neither nationals of a party to the conflict nor residents of territory controlled by a party to the conflict, while foreign fighters, while they may be nationals of a party to the conflict, do not reside in the conflict-affected State and have travelled from abroad to join the insurgency. Both mercenaries and foreign fighters may also be recruited abroad or locally.**

87. **One difference is that foreign fighter mobilizations may encompass nationals of a party to the conflict, such as from the diaspora, while mercenaries are necessarily non-nationals.**

[80] S/2015/358, para. 58.

88. The main difference examined is that of motivation, and the related role of payment. In the light of the above reporting on the range of motivations, payments and activities of foreign fighters, the assertion may be tentatively made that foreign fighters are a contemporary form of mercenarism or mercenary-related activities.

89. As noted in the case of Tunisia, given the complexity of the foreign fighter phenomenon, efforts at addressing it must be global, holistic, multidimensional and strategic. Any strategic plan should respond to the diverse profiles and recruitment methods, have immediate, medium and long-term impact, balance punitive against social measures and ensure the comprehensive adoption of human rights standards in all its elements.

90. With respect to the direct impact of foreign fighters on human rights, research indicates that while foreign fighters may be included among armed groups on the basis of their prowess, experience and resources, by virtue of their radicalizing and divisive influence and co-opting of the original agenda, they are often a negative factor in terms of the achievement of the goals of the insurgency. They may thus effectively complicate, prolong or undermine armed opposition efforts and thwart struggles towards claiming the right of peoples to self-determination, broadly understood.

91. Foreign fighters have also been documented as perpetrators of a range of human rights violations, in a context where non-State armed groups that exercise effective control over territory, such as ISIL, are increasingly considered to be bound by international human rights obligations in relation to all people within that territory. Violations of human rights and international humanitarian law include executions, sexual slavery, rape and other forms of sexual and gender-based violence, torture, mutilation, forcible displacement, enforced disappearance, the wanton destruction of cultural property and the enlistment and forced recruitment of children.

92. Regarding the responses of States and the international community to increasing global foreign fighter activity, concern is warranted with respect to the broad application of Security Council resolution 2178 (2014). States have adopted measures that disproportionately restrict freedom of movement and the right to nationality, due process and the presumption of innocence, and that unnecessarily expand powers for emergency surveillance, arrest, detention, search and seizure. The Working Group recommends consistent demarcation of the distinction between foreign fighters and foreign terrorist fighters, given the absence of clarity on an international legal definition of terrorism or on foreign fighters. More precise definitions of all of these terms would mitigate the misapplication of the otherwise broad scope given to action under Security Council resolution 2178 (2014), limit human rights infringements and ensure more accurate targeting for accountability.

93. Given the reported difficulties in investigating and prosecuting foreign fighters for activities committed abroad, including in the case of Tunisia, we recommend a framework of international cooperation on the sharing of evidence among countries as a critical step in ensuring accountability for those active in, or supportive of, foreign fighter networks.

94. **Special consideration should be given to the scope of international humanitarian law, whereby mere direct participation in hostilities is not prohibited, nor is it a war crime. Measures designed to prevent and punish travel for the purpose of engagement in, or support of, terrorism should therefore exempt acts that are otherwise lawful under international humanitarian law. In this vein, States must be alert to the potential that policies not informed by international humanitarian law may hinder humanitarian protection and assistance in conflict zones.**

95. **The Working Group emphasizes that State responses to foreign fighters must balance punitive measures with preventive ones, and should ensure rehabilitative opportunities for returning fighters. Emerging good practice such as the Aarhus and Hayat programmes may be instructive in this respect. Endeavours should cover the spectrum of the evolution of foreign fighter activity, including countering violent extremism and preventing the radicalization, recruitment and mobilization of individuals into terrorist groups. States must develop community partnerships to tackle radicalization and provide counter-narratives. Responses must include effective investigations and prosecutions, as well as redress.**

96. **In closing, the Working Group recommends that States and the international community make every effort to operationalize the standard call for the integration of human rights into counter-terrorism and foreign-fighter initiatives, with a comprehensive and practical approach to incorporating international standards into all facets of design, programming and implementation.**

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Scale of assessments for the apportionment of the expenses of United Nations peacekeeping operations

Implementation of General Assembly resolutions 55/235 and 55/236

Report of the Secretary-General

Summary

In its resolution 55/235, the General Assembly reaffirmed the general principles underlying the financing of United Nations peacekeeping operations and adopted a new system of adjustments to the scale of assessments for the regular budget to be used in fixing rates of assessment applicable to peacekeeping operations. This system was based on the assignment of each Member State to 1 of 10 contribution levels using, among other criteria, its average per capita gross national product during the period 1993-1998. The Assembly requested the Secretary-General to update the composition of the contribution levels on a triennial basis, in conjunction with the reviews of the scale of assessments for the regular budget, in accordance with the criteria established in the resolution, and to report thereon to the Assembly.

At its sixty-fourth session, in its resolution 64/249, the General Assembly reaffirmed the principles set out in its resolutions 1874 (S-IV), 3101 (XXVIII) and 55/235. In addition, the Assembly recognized the concerns raised by Member States regarding the structure of the levels for the apportionment of the expenses of United Nations peacekeeping operations and decided to review the structure of the levels with a view to a decision, if agreed, no later than at its sixty-seventh session.

At its sixty-seventh session, the General Assembly, in its resolution 67/239, reaffirmed the principles set out in its resolutions 1874 (S-IV), 3101 (XXVIII) and 55/235 and endorsed the updated composition of levels to be applied in adjusting regular budget scale rates to establish Member States' rates of assessment for peacekeeping operations for the period from 2013 to 2015. The Assembly also

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recognized the need to reform the current methodology for apportioning the expenses of peacekeeping operations and decided to review the structure of the levels during its seventieth session.

Also by its resolution 67/239, the General Assembly requested the Secretary-General to continue updating the composition of the levels on a triennial basis, in conjunction with the regular budget scale of assessment reviews, in accordance with the established criteria, and to report thereon to the Assembly. The present report is submitted in response to that request and provides information on the updating of the composition of contribution levels for peacekeeping operations for the period 2016-2018. Information is provided on changes in the peacekeeping levels of Member States based on average per capita gross national income during the period 2008-2013. These are based on the data used by the Committee on Contributions in reviewing the scale of assessments for the period 2016-2018, which will be considered by the Assembly at its seventieth session.

Until the General Assembly has adopted a new scale, it will not be possible to determine the corresponding rates of assessment for peacekeeping for the period 2016-2018. Furthermore, any adjustments to the structure of contribution levels for peacekeeping operations, as may be decided upon by the Assembly at its seventieth session, would also need to be taken into account in determining the rates of assessment for peacekeeping. For illustrative purposes, however, on the basis of the existing structure of contribution levels, annex III shows the peacekeeping rates of assessment corresponding to the scale of assessments for the period 2016-2018 included for information in the report of the Committee on Contributions.

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I. Introduction

1. By its resolution 1874 (S-IV), the General Assembly established certain principles to be applied to the financing of peacekeeping operations. Subsequently, by its resolution 3101 (XXVIII), the Assembly made ad hoc arrangements for the financing of the United Nations Emergency Force based on those principles. These arrangements involved basing each Member State's rate of assessment for the Force on its rate of assessment for the regular budget, as adjusted on the basis of its assignment to one of four groups. Member States in groups C and D had their regular budget rates reduced by 80 and 90 per cent, respectively; those in group B paid at the same rate; and the permanent members of the Security Council, assigned to group A, paid the difference pro rata to their rates of assessment for the regular budget. This ad hoc formula was applied subsequently, subject to a number of changes over the years to the membership of groups B, C and D.

2. In its resolution 55/235, the General Assembly reaffirmed the principles set out in its resolutions 1874 (S-IV) and 3101 (XXVIII). The Assembly also reaffirmed the following general principles underlying the financing of United Nations peacekeeping operations:

(a) The financing of such operations is the collective responsibility of all States Members of the United Nations and, accordingly, the costs of peacekeeping operations are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations;

(b) In order to meet the expenditures caused by such operations, a different procedure is required from that applied to meet expenditures under the regular budget of the United Nations;

(c) Whereas the economically more developed countries are in a position to make relatively larger contributions to peacekeeping operations, the economically less developed countries have a relatively limited capacity to contribute towards peacekeeping operations involving heavy expenditures;

(d) The special responsibilities of the permanent members of the Security Council for the maintenance of peace and security should be borne in mind in connection with their contributions to the financing of peace and security operations;

(e) Where circumstances warrant, the General Assembly should give special consideration to the situation of any Member States which are victims of, and those which are otherwise involved in, the events or actions leading to a peacekeeping operation.

3. By its resolution 55/235, the General Assembly established a new system of adjustments to regular budget scale rates in determining Member States' rates of assessment for peacekeeping operations. The system was based on a number of criteria, including a comparison of the average per capita gross national product (GNP) of each Member State during the six-year base period used for preparing the scale of assessments with the corresponding average for all Member States. These criteria, which were set out in paragraph 10 of resolution 55/235, were used to place each Member State in one of 10 levels, from A to J. In that regard, the Assembly decided the following:

(a) Assessment rates for the financing of peacekeeping operations should be based on the scale of assessments for the regular budget of the United Nations, with an appropriate and transparent system of adjustments based on levels of Member States, consistent with the principles outlined above;

(b) The permanent members of the Security Council should form a separate level and, consistent with their special responsibilities for the maintenance of peace and security, should be assessed at a higher rate than for the regular budget;

(c) All discounts resulting from adjustments to the regular budget assessment rates of Member States in levels C through J should be borne on a pro rata basis by the permanent members of the Security Council;

(d) The least developed countries should be placed in a separate level and receive the highest rate of discount available under the scale;

(e) The statistical data used for setting the rates of assessment for peacekeeping should be the same as the data used in preparing the regular budget scale of assessments, subject to the provisions of resolution 55/235;

(f) Levels of discount should be created to facilitate automatic, predictable movement between categories on the basis of the per capita gross national product of Member States.

4. In establishing the system, the General Assembly decided, also by its resolution 55/235, that Member States would be assigned to the lowest level of contribution with the highest discount for which they were eligible, unless they indicated a decision to move to a higher level. Transitions for 2001-2003 specified by the Assembly in its resolution 55/236 would occur in equal increments over the transition period and, after 2001-2003, transition periods of two years would apply to countries moving up by two levels and transition periods of three years would apply to countries moving up by three levels or more. The Assembly requested the Secretary-General to update the composition of the levels on a triennial basis, in conjunction with the regular budget scale of assessment reviews, in accordance with the criteria established above, and to report thereon to the Assembly. Lastly, the Assembly decided that the structure of contribution levels to be implemented from 1 July 2001 would be reviewed after nine years.

5. In its resolution 55/236, the General Assembly welcomed decisions by a number of Member States to move voluntarily to higher levels than required under the criteria set out in paragraph 10 of its resolution 55/235.

6. In its resolution 61/243, the General Assembly recalled its decision in resolution 55/235 to review the structure of levels of contribution for peacekeeping operations after nine years and decided to carry out the review at its sixty-fourth session. At that session, the Assembly, in its resolution 64/249, reaffirmed the principles set out in its resolutions 1874 (S-IV), 3101 (XXVIII) and 55/235. The Assembly also endorsed the updated composition of levels to be applied in adjusting regular budget scale rates to establish Member States' rates of assessment for peacekeeping operations for the period 2010-2012, subject to the provisions of that resolution. In addition, the Assembly recognized the concerns raised by Member States, including Bahrain and the Bahamas, regarding the structure of the levels for the apportionment of the expenses of United Nations peacekeeping operations and decided to review the structure of the levels with a view to a decision, if agreed, no later than at its sixty-seventh session.

7. At its sixty-seventh session, the General Assembly, in its resolution 67/239, reaffirmed the principles set out in its resolutions 1874 (S-IV), 3101 (XXVIII) and 55/235 and endorsed the updated composition of levels to be applied in adjusting regular budget scale rates to establish Member States' rates of assessment for peacekeeping operations for the period from 2013 to 2015. The Assembly also recognized the need to reform the current methodology for apportioning the expenses of peacekeeping operations and decided to review the structure of the levels during its seventieth session. By the same resolution, the Assembly requested the Secretary-General to continue updating the composition of the levels on a triennial basis, in conjunction with the regular budget scale of assessment reviews, in accordance with the established criteria, and to report thereon to the Assembly.

8. In previous reports on the implementation of resolutions 55/235 and 55/236,[1] the Secretary-General outlined his understanding of the provisions of the resolutions and how he intended to carry out his responsibilities under resolution 55/235. The present report reflects the understandings outlined in those earlier reports.

II. Composition of levels for the financing of peacekeeping operations

9. The initial composition of the levels used for establishing rates of assessment for peacekeeping operations for the period from 1 July 2001 to 31 December 2003 was listed in the annex to resolution 55/235. The permanent members of the Security Council were included in level A. Member States on the list of the least developed countries were included in level J. Specified Member States were included in level C. The placement of other Member States was based on their average per capita GNP during the six-year base period (data for 1993-1998) used for the scale of assessments for 2001-2003 in relation to the average for all Member States. The thresholds applied were set out in the table below paragraph 10 of resolution 55/235. The initial placement of Member States in levels B and D to I was based on their average per capita GNP (renamed gross national income (GNI)) for the six-year base period 1993-1998 and the related average of all Member States for that period, which was $4,797.

10. Since 2001, the scale of assessments has been prepared using two base periods, of six and three years. On the basis of the provisions of resolution 55/235 and the practice adopted by the General Assembly for the composition of levels for the period 2001-2003, the Secretary-General has subsequently updated the composition of levels for the periods 2004-2006, 2007-2009, 2010-2012 and 2013-2015 using the average data on GNI for the six-year base period used by the Committee on Contributions in considering the scale of assessments for those periods.

11. The table below summarizes the base periods and the related average per capita GNI of all Member States that have been used in setting the composition of levels since 2001:

[1] See A/C.5/55/38 and Add.1, A/58/157 and Add.1, A/61/139 and Corr.1 and Add.1, A/64/220 and Add.1, and A/67/224 and Add.1.

Scale period	*Six-year base period*	*Average per capita GNI for all Member states*
2001-2003	1993-1998	4 797
2004-2006	1996-2001	5 094
2007-2009	1999-2004	5 518
2010-2012	2002-2007	6 708
2013-2015	2005-2010	8 338

12. The General Assembly has not so far decided on the elements of the methodology to be used in preparing the scale of assessments for the period 2016-2018. In the absence of specific guidance from the Assembly with regard to the new scale, the Committee on Contributions, at its seventy-fifth session, in 2015, decided to review the scale of assessments for the period 2016-2018 on the basis of its general mandate under rule 160 of the rules of procedure of the Assembly and the provisions of resolutions 58/1 B, 61/237 and 67/238. In doing so, it agreed on certain conclusions and recommendations with regard to the methodology, reviewed the data provided by the Statistics Division for the period 2008-2013, decided that the market exchange rates of a number of Member States should be adjusted and provided, for information, machine scales showing the results of applying to the GNI data for 2008-2013 the methodology used in preparing the scale of assessments for the period 2013-2015.

13. In updating the composition of levels of contribution for peacekeeping operations for the period 2016-2018, the Secretary-General was guided by the provisions of General Assembly resolutions 55/235, 55/236 and 67/239, his understanding of the mandates set out therein as outlined in his earlier reports and the practice adopted by the Assembly in fixing the composition of levels for earlier periods. Accordingly, data for the six-year period 2008-2013 were used in updating the composition of levels for the period 2016-2018, and the corresponding thresholds are shown in annex I to the present report. These are based on the provisions of resolution 55/235 and each Member State's average per capita GNI for 2008-2013 in relation to the membership average of $9,861.

14. In setting out his understanding of the implementation of resolutions 55/235 and 55/236 (see A/C.5/55/38, paras. 13 and 16), the Secretary-General indicated that, since there were no criteria specified for inclusion in level C, the countries listed under level C in the annex to resolution 55/235 would remain in level C at least until the review of the structure of levels at the main part of the sixty-fourth session of the General Assembly. At that session, the Assembly adopted resolution 64/249. On the basis of the understanding at the time of the adoption of that resolution, as an exception, the Bahamas and Bahrain were treated as level C contributors for the period 2010-2012.[2] By its resolution 67/239, the Assembly endorsed the updated composition of levels to be applied in adjusting regular budget scale rates to establish Member States' rates of assessment for peacekeeping

[2] Before the adoption of resolution 64/249, the Chair of the Fifth Committee and the President of the General Assembly stated that it was the understanding of the Assembly that, as an exception, the Bahamas and Bahrain would be treated as level C contributors for the scale of assessments for the period 2010-2012. See A/C.5/64/SR.22 and A/64/PV.68.

operations for the period 2013-2015.[3] For the period 2016-2018, the illustrative information set out in the present report reflects level C on the basis of the composition specified in the annex to resolution 55/235.

15. On the basis of the above, and prior to the application of any phasing or voluntary movements, Antigua and Barbuda would move down from level F to level G, Argentina would move up from level I to level G, Brazil would move up from level I to level H, Chile would move up from level H to level G, Croatia would move down from level F to level G, Hungary would move down from level F to level G, Latvia would move up from level G to level F, Mexico would move down from level H to level I, Nauru would move up from level I to level H, Saint Kitts and Nevis would move down from level F to level G, Samoa would move up from level J to level I (following its graduation from the group of least developed countries), Saudi Arabia would move up from level E to level B, Seychelles would move down from level G to level H, Trinidad and Tobago would move down from E to level F and Uruguay would move up from level I to level G.

16. Under the provisions of resolution 55/235, the upward movements of Argentina, Saudi Arabia and Uruguay are subject to the appropriate transitional periods. These have been applied in the manner outlined in the earlier report of the Secretary-General (A/C.5/55/38) and are reflected in annex II to the present report.

III. Rates of assessment for the financing of peacekeeping operations

17. As reflected in annex II to the present report, the composition of levels of contribution for peacekeeping operations for 2016-2018 has been updated in accordance with the provisions of resolution 55/235. The updated composition of levels, subject to adjustments arising from the General Assembly's review of the structure of contribution levels, would be used together with the scale of assessments for 2016-2018 to establish each Member State's peacekeeping rate of assessment. The Assembly will consider the scale of assessments for the period 2016-2018 at its seventieth session. Until it has adopted a new scale, it will not be possible to determine the corresponding rates of assessment for peacekeeping for the period 2016-2018.

18. For illustrative purposes, however, annex III to the present report shows the peacekeeping rates of assessment (correct to four decimal places) corresponding to the scale of assessments for the period 2016-2018 included for information in the report of the Committee on Contributions (A/70/11, para. 98).

[3] At the time of the adoption of General Assembly resolution 67/239, the Chair of the Fifth Committee and the President of the General Assembly stated that it was the understanding of the Assembly that, on an exceptional basis for the 2013-2015 scale period only, three countries in level B, the Bahamas, Bahrain and Oman, would be afforded discounts of 7.5 per cent to their assessment rates, that Oman would forgo its transition period and that those discounts would not cause the aggregate assessment rates for countries in level A over the scale period to exceed their aggregate effective rates as contained in annex III to the report of the Secretary-General on the implementation of General Assembly resolutions 55/235 and 55/236 (A/67/224). See A/C.5/67/SR.22 and A/67/PV.62.

IV. Conclusions

19. The General Assembly may wish to take note of the present report and decide on the structure of levels of contribution for peacekeeping operations and the composition for the period 2016-2018.

Annex I

Peacekeeping levels, based on average per capita gross national income of Member States and other factors

Level	*Criterion*	*Threshold in United States dollars (2016-2018)*	*Discount (percentage)*
A	Permanent members of the Security Council	Not applicable	Premium
B	All Member States, except those covered below and level A	Not applicable	0
C	As listed in the annex to General Assembly resolution 55/235	Not applicable	7.5
D	Member States with per capita GNI less than 2 times the average for all Member States (except level A, C and J contributors)	Under 19,722	20
E	Member States with per capita GNI less than 1.8 times the average for all Member States (except level A, C and J contributors)	Under 17,750	40
F	Member States with per capita GNI less than 1.6 times the average for all Member States (except level A, C and J contributors)	Under 15,778	60
G	Member States with per capita GNI less than 1.4 times the average for all Member States (except level A, C and J contributors)	Under 13,805	70
H	Member States with per capita GNI less than 1.2 times the average for all Member States (except level A, C and J contributors)	Under 11,833	80 (or 70 on a voluntary basis)[a]
I	Member States with per capita GNI less than the average for all Member States (except level A, C and J contributors)	Under 9,861	80
J	Least developed countries (except level A and C contributors)	Not applicable	90

[a] Member States in level H* have a discount of 70 per cent.

Annex II

Implementation of General Assembly resolutions 55/235 and 55/236, 2016-2018

Member State	*Level in 2015*	*Voluntary level during 2015 if different*	*Level in 2016-2018 based on data for 2008-2013*	*Assumed voluntary level in 2016-2018 if different*	*Percentage of regular budget rates payable*		
					2016	*2017*	*2018*
Afghanistan	J		J		10	10	10
Albania	I		I		20	20	20
Algeria	I		I		20	20	20
Andorra	B		B		100	100	100
Angola	J		J		10	10	10
Antigua and Barbuda	F		G		30	30	30
Argentina	I		G[c]		25	30	30
Armenia	I		I		20	20	20
Australia	B		B		100	100	100
Austria	B		B		100	100	100
Azerbaijan	I		I		20	20	20
Bahamas	B[a]		B		100	100	100
Bahrain	B[a]		B		100	100	100
Bangladesh	J		J		10	10	10
Barbados	F		F		40	40	40
Belarus	I		I		20	20	20
Belgium	B		B		100	100	100
Belize	i		I		20	20	20
Benin	J		J		10	10	10
Bhutan	J		J		10	10	10
Bolivia (Plurinational State of)	I		I		20	20	20
Bosnia and Herzegovina	I		I		20	20	20
Botswana	I		I		20	20	20
Brazil	I		H		20	20	20
Brunei Darussalam	C		C		92.5	92.5	92.5
Bulgaria	I	H*[b]	I	H*[b]	30	30	30
Burkina Faso	J		J		10	10	10
Burundi	J		J		10	10	10
Cabo Verde	I		I		20	20	20
Cambodia	J		J		10	10	10
Cameroon	I		I		20	20	20
Canada	B		B		100	100	100
Central African Republic	J		J		10	10	10
Chad	J		J		10	10	10

Member State	Level in 2015	Voluntary level during 2015 if different	Level in 2016-2018 based on data for 2008-2013	Assumed voluntary level in 2016-2018 if different	Percentage of regular budget rates payable		
					2016	2017	2018
Chile	H		G		30	30	30
China	A		A		100+	100+	100+
Colombia	I		I		20	20	20
Comoros	J		J		10	10	10
Congo	I		I		20	20	20
Costa Rica	I		I		20	20	20
Côte d'Ivoire	I		I		20	20	20
Croatia	F		G		30	30	30
Cuba	I		I		20	20	20
Cyprus	B		B		100	100	100
Czech Republic	D		D		80	80	80
Democratic People's Republic of Korea	I		I		20	20	20
Democratic Republic of the Congo	J		J		10	10	10
Denmark	B		B		100	100	100
Djibouti	J		J		10	10	10
Dominica	I		I		20	20	20
Dominican Republic	I		I		20	20	20
Ecuador	I		I		20	20	20
Egypt	I		I		20	20	20
El Salvador	I		I		20	20	20
Equatorial Guinea	J		J		10	10	10
Eritrea	J		J		10	10	10
Estonia	E	B	E	B	100	100	100
Ethiopia	J		J		10	10	10
Fiji	I		I		20	20	20
Finland	B		B		100	100	100
France	A		A		100+	100+	100+
Gabon	I		I		20	20	20
Gambia	J		J		10	10	10
Georgia	I		I		20	20	20
Germany	B		B		100	100	100
Ghana	I		I		20	20	20
Greece	B		B		100	100	100
Grenada	I		I		20	20	20
Guatemala	I		I		20	20	20
Guinea	J		J		10	10	10
Guinea-Bissau	J		J		10	10	10
Guyana	I		I		20	20	20

Member State	Level in 2015	Voluntary level during 2015 if different	Level in 2016-2018 based on data for 2008-2013	Assumed voluntary level in 2016-2018 if different	Percentage of regular budget rates payable		
					2016	2017	2018
Haiti	J		J		10	10	10
Honduras	I		I		20	20	20
Hungary	F		G		30	30	30
Iceland	B		B		100	100	100
India	I		I		20	20	20
Indonesia	I		I		20	20	20
Iran (Islamic Republic of)	I		I		20	20	20
Iraq	I		I		20	20	20
Ireland	B		B		100	100	100
Israel	B		B		100	100	100
Italy	B		B		100	100	100
Jamaica	I		I		20	20	20
Japan	B		B		100	100	100
Jordan	I		I		20	20	20
Kazakhstan	I		I		20	20	20
Kenya	I		I		20	20	20
Kiribati	J		J		10	10	10
Kuwait	C		C		92.5	92.5	92.5
Kyrgyzstan	I		I		20	20	20
Lao People's Democratic Republic	J		J		10	10	10
Latvia	G		F		40	40	40
Lebanon	I		I		20	20	20
Lesotho	J		J		10	10	10
Liberia	J		J		10	10	10
Libya	G		G		30	30	30
Liechtenstein	B		B		100	100	100
Lithuania	G		G		30	30	30
Luxembourg	B		B		100	100	100
Madagascar	J		J		10	10	10
Malawi	J		J		10	10	10
Malaysia	I		I		20	20	20
Maldives	I		I		20	20	20
Mali	J		J		10	10	10
Malta	B		B		100	100	100
Marshall Islands	I		I		20	20	20
Mauritania	J		J		10	10	10
Mauritius	I		I		20	20	20
Mexico	H		I		20	20	20

Member State	Level in 2015	Voluntary level during 2015 if different	Level in 2016-2018 based on data for 2008-2013	Assumed voluntary level in 2016-2018 if different	Percentage of regular budget rates payable		
					2016	2017	2018
Micronesia (Federated States of)	I		I		20	20	20
Monaco	B		B		100	100	100
Mongolia	I		I		20	20	20
Montenegro	I		I		20	20	20
Morocco	I		I		20	20	20
Mozambique	J		J		10	10	10
Myanmar	J		J		10	10	10
Namibia	I		I		20	20	20
Nauru	I		H		20	20	20
Nepal	J		J		10	10	10
Netherlands	B		B		100	100	100
New Zealand	B		B		100	100	100
Nicaragua	I		I		20	20	20
Niger	J		J		10	10	10
Nigeria	I		I		20	20	20
Norway	B		B		100	100	100
Oman	B[c]		B		100	100	100
Pakistan	I		I		20	20	20
Palau	I		I		20	20	20
Panama	I		I		20	20	20
Papua New Guinea	I		I		20	20	20
Paraguay	I		I		20	20	20
Peru	I		I		20	20	20
Philippines	I		I		20	20	20
Poland	G		G		30	30	30
Portugal	B		B		100	100	100
Qatar	C		C		92.5	92.5	92.5
Republic of Korea	B		B		100	100	100
Republic of Moldova	I		I		20	20	20
Romania	I	H*[b]	I	H*[b]	30	30	30
Russian Federation	A		A		100+	100+	100+
Rwanda	J		J		10	10	10
Saint Kitts and Nevis	F		G		30	30	30
Saint Lucia	I		I		20	20	20
Saint Vincent and the Grenadines	I		I		20	20	20
Samoa	J		I		20	20	20
San Marino	B		B		100	100	100
Sao Tome and Principe	J		J		10	10	10

Member State	Level in 2015	Voluntary level during 2015 if different	Level in 2016-2018 based on data for 2008-2013	Assumed voluntary level in 2016-2018 if different	Percentage of regular budget rates payable		
					2016	2017	2018
Saudi Arabia	E		B[d]		73.33	86.66	100
Senegal	J		J		10	10	10
Serbia	I		I		20	20	20
Seychelles	G		H		20	20	20
Sierra Leone	J		J		10	10	10
Singapore	C		C		92.5	92.5	92.5
Slovakia	E		E		60	60	60
Slovenia	B		B		100	100	100
Solomon Islands	J		J		10	10	10
Somalia	J		J		10	10	10
South Africa	I		I		20	20	20
South Sudan	J		J		10	10	10
Spain	B		B		100	100	100
Sri Lanka	I		I		20	20	20
Sudan	J		J		10	10	10
Suriname	I		I		20	20	20
Swaziland	I		I		20	20	20
Sweden	B		B		100	100	100
Switzerland	B		B		100	100	100
Syrian Arab Republic	I		I		20	20	20
Tajikistan	I		I		20	20	20
Thailand	I		I		20	20	20
The former Yugoslav Republic of Macedonia	I		I		20	20	20
Timor-Leste	J		J		10	10	10
Togo	J		J		10	10	10
Tonga	I		I		20	20	20
Trinidad and Tobago	E		F		40	40	40
Tunisia	I		I		20	20	20
Turkey	H		H		20	20	20
Turkmenistan	I		I		20	20	20
Tuvalu	J		J		10	10	10
Uganda	J		J		10	10	10
Ukraine	I		I		20	20	20
United Arab Emirates	C		C		92.5	92.5	92.5
United Kingdom of Great Britain and Northern Ireland	A		A		100+	100+	100+
United Republic of Tanzania	J		J		10	10	10
United States of America	A		A		100+	100+	100+

Member State	*Level in 2015*	*Voluntary level during 2015 if different*	*Level in 2016-2018 based on data for 2008-2013*	*Assumed voluntary level in 2016-2018 if different*	*Percentage of regular budget rates payable*		
					2016	*2017*	*2018*
Uruguay	I		G[c]		25	30	30
Uzbekistan	I		I		20	20	20
Vanuatu	J		J		10	10	10
Venezuela (Bolivarian Republic of)	H		H		20	20	20
Viet Nam	I		I		20	20	20
Yemen	J		J		10	10	10
Zambia	J		J		10	10	10
Zimbabwe	I		I		20	20	20

[a] At the time of the adoption of General Assembly resolution 67/239, the Chair of the Fifth Committee and the President of the General Assembly stated that it was the understanding of the Assembly that, on an exceptional basis for the 2013-2015 scale period only, three countries in level B, the Bahamas, Bahrain and Oman, would be afforded discounts of 7.5 per cent to their assessment rates, that Oman would forgo its transition period and that those discounts would not cause the aggregate assessment rates for countries in level A over the scale period to exceed their aggregate effective rates as contained in annex III to the report of the Secretary-General on the implementation of General Assembly resolutions 55/235 and 55/236 (A/67/224). See A/C.5/67/SR.22 and A/67/PV.62.

[b] Member States that moved voluntarily up to level H paid at 30 per cent of their regular budget, and it is assumed that this will continue.

[c] Two-year phasing for Member States moving up.

[d] Three-year phasing for Member States moving up.

Annex III

Effective rates of assessment for peacekeeping operations, 1 January 2016 to 31 December 2018, based on the results of the application of the methodology used in preparing the scale of assessments for the period 2013-2015 to gross national income data for the period 2008-2013[a]

Member State	*Effective rate in 2015*	*Regular budget 2016-2018*	*Effective rates*		
			2016	*2017*	*2018*
Level A					
China	6.6368	7.921	10.2855	10.2478	10.2192
France	7.2105	4.859	6.3094	6.2863	6.2688
Russian Federation	3.1431	3.088	4.0098	3.9951	3.9839
United Kingdom of Great Britain and Northern Ireland	6.6768	4.463	5.7952	5.7740	5.7579
United States of America	28.3626	22.000	28.5671	28.4625	28.3830
Total A	**52.0299**	**42.331**	**54.9670**	**54.7657**	**54.6129**
Level B					
Andorra	0.0080	0.006	0.0060	0.0060	0.0060
Australia	2.0740	2.337	2.3370	2.3370	2.3370
Austria	0.7980	0.720	0.7200	0.7200	0.7200
Bahamas	0.0157	0.014	0.0140	0.0140	0.0140
Bahrain	0.0361	0.044	0.0440	0.0440	0.0440
Belgium	0.9980	0.885	0.8850	0.8850	0.8850
Canada	2.9840	2.921	2.9210	2.9210	2.9210
Cyprus	0.0470	0.043	0.0430	0.0430	0.0430
Denmark	0.6750	0.584	0.5840	0.5840	0.5840
Estonia	0.0400	0.038	0.0380	0.0380	0.0380
Finland	0.5190	0.456	0.4560	0.4560	0.4560
Germany	7.1410	6.389	6.3890	6.3890	6.3890
Greece	0.6380	0.471	0.4710	0.4710	0.4710
Iceland	0.0270	0.023	0.0230	0.0230	0.0230
Ireland	0.4180	0.335	0.3350	0.3350	0.3350
Israel	0.3960	0.430	0.4300	0.4300	0.4300
Italy	4.4480	3.748	3.7480	3.7480	3.7480
Japan	10.8330	9.680	9.6800	9.6800	9.6800
Liechtenstein	0.0090	0.007	0.0070	0.0070	0.0070
Luxembourg	0.0810	0.064	0.0640	0.0640	0.0640
Malta	0.0160	0.016	0.0160	0.0160	0.0160
Monaco	0.0120	0.010	0.0100	0.0100	0.0100

Member State	*Effective rate in 2015*	*Regular budget 2016-2018*	*Effective rates*		
			2016	*2017*	*2018*
Netherlands	1.6540	1.482	1.4820	1.4820	1.4820
New Zealand	0.2530	0.268	0.2680	0.2680	0.2680
Norway	0.8510	0.849	0.8490	0.8490	0.8490
Oman	0.0944	0.113	0.1130	0.1130	0.1130
Portugal	0.4740	0.392	0.3920	0.3920	0.3920
Republic of Korea	1.9940	2.039	2.0390	2.0390	2.0390
San Marino	0.0030	0.003	0.0030	0.0030	0.0030
Slovenia	0.1000	0.084	0.0840	0.0840	0.0840
Spain	2.9730	2.443	2.4430	2.4430	2.4430
Sweden	0.9600	0.956	0.9560	0.9560	0.9560
Switzerland	1.0470	1.140	1.1400	1.1400	1.1400
Total B	**42.6172**	**38.990**	**38.9900**	**38.9900**	**38.9900**
Transition to B					
Saudi Arabia	0.5184	1.146	0.8404	0.9932	1.1460
Total Transition to B	**0.5184**	**1.146**	**0.8404**	**0.9932**	**1.1460**
Level C					
Brunei Darussalam	0.0241	0.029	0.0268	0.0268	0.0268
Kuwait	0.2525	0.285	0.2636	0.2636	0.2636
Qatar	0.1933	0.269	0.2488	0.2488	0.2488
Singapore	0.3552	0.447	0.4135	0.4135	0.4135
United Arab Emirates	0.5504	0.604	0.5587	0.5587	0.5587
Total C	**1.3755**	**1.634**	**1.5115**	**1.5115**	**1.5115**
Level D					
Czech Republic	0.3088	0.344	0.2752	0.2752	0.2752
Total D	**0.3088**	**0.344**	**0.2752**	**0.2752**	**0.2752**
Level E					
Slovakia	0.1026	0.160	0.0960	0.0960	0.0960
Total E	**0.1026**	**0.160**	**0.0960**	**0.0960**	**0.0960**
Level F					
Barbados	0.0032	0.007	0.0028	0.0028	0.0028
Latvia	0.0141	0.050	0.0200	0.0200	0.0200
Trinidad and Tobago	0.0264	0.034	0.0136	0.0136	0.0136
Total F	**0.0437**	**0.091**	**0.0364**	**0.0364**	**0.0364**

Member State	Effective rate in 2015	Regular budget 2016-2018	Effective rates		
			2016	2017	2018
Level G					
Antigua and Barbuda	0.0008	0.002	0.0006	0.0006	0.0006
Chile	0.0668	0.399	0.1197	0.1197	0.1197
Croatia	0.0504	0.099	0.0297	0.0297	0.0297
Hungary	0.1064	0.161	0.0483	0.0483	0.0483
Libya	0.0426	0.125	0.0375	0.0375	0.0375
Lithuania	0.0219	0.072	0.0216	0.0216	0.0216
Poland	0.2763	0.841	0.2523	0.2523	0.2523
Saint Kitts and Nevis	0.0004	0.001	0.0003	0.0003	0.0003
Total G	**0.5656**	**1.700**	**0.5100**	**0.5100**	**0.5100**
Transition to G					
Argentina	0.0864	0.892	0.2230	0.2676	0.2676
Uruguay	0.0104	0.079	0.0198	0.0237	0.0237
Total Transition to G	**0.0968**	**0.9710**	**0.2428**	**0.2913**	**0.2913**
Level H*					
Bulgaria	0.0141	0.045	0.0135	0.0135	0.0135
Romania	0.0678	0.184	0.0552	0.0552	0.0552
Total H*	**0.0819**	**0.229**	**0.0687**	**0.0687**	**0.0687**
Level H					
Brazil	0.5868	3.823	0.7646	0.7646	0.7646
Nauru	0.0002	0.001	0.0002	0.0002	0.0002
Seychelles	0.0003	0.001	0.0002	0.0002	0.0002
Turkey	0.2656	1.018	0.2036	0.2036	0.2036
Venezuela (Bolivarian Republic of)	0.1254	0.571	0.1142	0.1142	0.1142
Total H	**0.9783**	**5.414**	**1.0828**	**1.0828**	**1.0828**
Level I					
Albania	0.0020	0.008	0.0016	0.0016	0.0016
Algeria	0.0274	0.161	0.0322	0.0322	0.0322
Armenia	0.0014	0.006	0.0012	0.0012	0.0012
Azerbaijan	0.0080	0.060	0.0120	0.0120	0.0120
Belarus	0.0112	0.056	0.0112	0.0112	0.0112
Belize	0.0002	0.001	0.0002	0.0002	0.0002
Bolivia (Plurinational State of)	0.0018	0.012	0.0024	0.0024	0.0024
Bosnia and Herzegovina	0.0034	0.013	0.0026	0.0026	0.0026
Botswana	0.0034	0.014	0.0028	0.0028	0.0028
Cabo Verde	0.0002	0.001	0.0002	0.0002	0.0002

Member State	*Effective rate in 2015*	*Regular budget 2016-2018*	*Effective rates*		
			2016	*2017*	*2018*
Cameroon	0.0024	0.010	0.0020	0.0020	0.0020
Colombia	0.0518	0.322	0.0644	0.0644	0.0644
Congo	0.0010	0.006	0.0012	0.0012	0.0012
Costa Rica	0.0076	0.047	0.0094	0.0094	0.0094
Côte d'Ivoire	0.0022	0.009	0.0018	0.0018	0.0018
Cuba	0.0138	0.065	0.0130	0.0130	0.0130
Democratic People's Republic of Korea	0.0012	0.005	0.0010	0.0010	0.0010
Dominica	0.0002	0.001	0.0002	0.0002	0.0002
Dominican Republic	0.0090	0.046	0.0092	0.0092	0.0092
Ecuador	0.0088	0.067	0.0134	0.0134	0.0134
Egypt	0.0268	0.152	0.0304	0.0304	0.0304
El Salvador	0.0032	0.014	0.0028	0.0028	0.0028
Fiji	0.0006	0.003	0.0006	0.0006	0.0006
Gabon	0.0040	0.017	0.0034	0.0034	0.0034
Georgia	0.0014	0.008	0.0016	0.0016	0.0016
Ghana	0.0028	0.016	0.0032	0.0032	0.0032
Grenada	0.0002	0.001	0.0002	0.0002	0.0002
Guatemala	0.0054	0.028	0.0056	0.0056	0.0056
Guyana	0.0002	0.002	0.0004	0.0004	0.0004
Honduras	0.0016	0.008	0.0016	0.0016	0.0016
India	0.1332	0.737	0.1474	0.1474	0.1474
Indonesia	0.0692	0.504	0.1008	0.1008	0.1008
Iran (Islamic Republic of)	0.0712	0.471	0.0942	0 0942	0.0942
Iraq	0.0136	0.129	0.0258	0.0258	0.0258
Jamaica	0.0022	0.009	0.0018	0.0018	0.0018
Jordan	0.0044	0.020	0.0040	0.0040	0.0040
Kazakhstan	0.0242	0.191	0.0382	0.0382	0.0382
Kenya	0.0026	0.018	0.0036	0.0036	0.0036
Kyrgyzstan	0.0004	0.002	0.0004	0.0004	0.0004
Lebanon	0.0084	0.046	0.0092	0.0092	0.0092
Malaysia	0.0562	0.322	0.0644	0.0644	0.0644
Maldives	0.0002	0.002	0.0004	0.0004	0.0004
Marshall Islands	0.0002	0.001	0.0002	0.0002	0.0002
Mauritius	0.0026	0.012	0.0024	0.0024	0.0024
Mexico	0.3684	1.435	0.2870	0.2870	0.2870
Micronesia (Federated States of)	0.0002	0.001	0.0002	0.0002	0.0002
Mongolia	0.0006	0.005	0.0010	0.0010	0.0010
Montenegro	0.0010	0.004	0.0008	0.0008	0.0008
Morocco	0.0124	0.054	0.0108	0.0108	0.0108

Member State	Effective rate in 2015	Regular budget 2016-2018	Effective rates		
			2016	2017	2018
Namibia	0.0020	0.010	0.0020	0.0020	0.0020
Nicaragua	0.0006	0.004	0.0008	0.0008	0.0008
Nigeria	0.0180	0.209	0.0418	0.0418	0.0418
Pakistan	0.0170	0.093	0.0186	0.0186	0.0186
Palau	0.0002	0.001	0.0002	0.0002	0.0002
Panama	0.0052	0.034	0.0068	0.0068	0.0068
Papua New Guinea	0.0008	0.004	0.0008	0.0008	0.0008
Paraguay	0.0020	0.014	0.0028	0.0028	0.0028
Peru	0.0234	0.136	0.0272	0.0272	0.0272
Philippines	0.0308	0.165	0.0330	0.0330	0.0330
Republic of Moldova	0.0006	0.004	0.0008	0.0008	0.0008
Saint Lucia	0.0002	0.001	0.0002	0.0002	0.0002
Saint Vincent and the Grenadines	0.0002	0.001	0.0002	0.0002	0.0002
Samoa	0.0001	0.001	0.0002	0.0002	0.0002
Serbia	0.0080	0.032	0.0064	0.0064	0.0064
South Africa	0.0744	0.364	0.0728	0.0728	0.0728
Sri Lanka	0.0050	0.031	0.0062	0.0062	0.0062
Suriname	0.0008	0.006	0.0012	0.0012	0.0012
Swaziland	0.0006	0.002	0.0004	0.0004	0.0004
Syrian Arab Republic	0.0072	0.024	0.0048	0.0048	0.0048
Tajikistan	0.0006	0.004	0.0008	0.0008	0.0008
Thailand	0.0478	0.291	0.0582	0.0582	0.0582
The former Yugoslav Republic of Macedonia	0.0016	0.007	0.0014	0.0014	0.0014
Tonga	0.0002	0.001	0.0002	0.0002	0.0002
Tunisia	0.0072	0.028	0.0056	0.0056	0.0056
Turkmenistan	0.0038	0.026	0.0052	0.0052	0.0052
Ukraine	0.0198	0.103	0.0206	0.0206	0.0206
Uzbekistan	0.0030	0.023	0.0046	0.0046	0.0046
Viet Nam	0.0084	0.058	0.0116	0.0116	0.0116
Zimbabwe	0.0004	0.004	0.0008	0.0008	0.0008
Total I	**1.2643**	**6.803**	**1.3606**	**1.3606**	**1.3606**
Level J					
Afghanistan	0.0005	0.006	0.0006	0.0006	0.0006
Angola	0.0010	0.010	0.0010	0.0010	0.0010
Bangladesh	0.0010	0.010	0.0010	0.0010	0.0010
Benin	0.0003	0.003	0.0003	0.0003	0.0003
Bhutan	0.0001	0.001	0.0001	0.0001	0.0001
Burkina Faso	0.0003	0.004	0.0004	0.0004	0.0004

Member State	Effective rate in 2015	Regular budget 2016-2018	Effective rates		
			2016	2017	2018
Burundi	0.0001	0.001	0.0001	0.0001	0.0001
Cambodia	0.0004	0.004	0.0004	0.0004	0.0004
Central African Republic	0.0001	0.001	0.0001	0.0001	0.0001
Chad	0.0002	0.005	0.0005	0.0005	0.0005
Comoros	0.0001	0.001	0.0001	0.0001	0.0001
Democratic Republic of the Congo	0.0003	0.008	0.0008	0.0008	0.0008
Djibouti	0.0001	0.001	0.0001	0.0001	0.0001
Equatorial Guinea	0.0010	0.010	0.0010	0.0010	0.0010
Eritrea	0.0001	0.001	0.0001	0.0001	0.0001
Ethiopia	0.0010	0.010	0.0010	0.0010	0.0010
Gambia	0.0001	0.001	0.0001	0.0001	0.0001
Guinea	0.0001	0.002	0.0002	0.0002	0.0002
Guinea-Bissau	0.0001	0.001	0.0001	0.0001	0.0001
Haiti	0.0003	0.003	0.0003	0.0003	0.0003
Kiribati	0.0001	0.001	0.0001	0.0001	0.0001
Lao People's Democratic Republic	0.0002	0.003	0.0003	0.0003	0.0003
Lesotho	0.0001	0.001	0.0001	0.0001	0.0001
Liberia	0.0001	0.001	0.0001	0.0001	0.0001
Madagascar	0.0003	0.003	0.0003	0.0003	0.0003
Malawi	0.0002	0.002	0.0002	0.0002	0.0002
Mali	0.0004	0.003	0.0003	0.0003	0.0003
Mauritania	0.0002	0.002	0.0002	0.0002	0.0002
Mozambique	0.0003	0.004	0.0004	0.0004	0.0004
Myanmar	0.0010	0.010	0.0010	0.0010	0.0010
Nepal	0.0006	0.006	0.0006	0.0006	0.0006
Niger	0.0002	0.002	0.0002	0.0002	0.0002
Rwanda	0.0002	0.002	0.0002	0.0002	0.0002
Sao Tome and Principe	0.0001	0.001	0.0001	0.0001	0.0001
Senegal	0.0006	0.005	0.0005	0.0005	0.0005
Sierra Leone	0.0001	0.001	0.0001	0.0001	0.0001
Solomon Islands	0.0001	0.001	0.0001	0.0001	0.0001
Somalia	0.0001	0.001	0.0001	0.0001	0.0001
South Sudan	0.0004	0.003	0.0003	0.0003	0.0003
Sudan	0.0010	0.010	0.0010	0.0010	0.0010
Timor-Leste	0.0002	0.003	0.0003	0.0003	0.0003
Togo	0.0001	0.001	0.0001	0.0001	0.0001
Tuvalu	0.0001	0.001	0.0001	0.0001	0.0001
Uganda	0.0006	0.009	0.0009	0.0009	0.0009
United Republic of Tanzania	0.0009	0.010	0.0010	0.0010	0.0010

Member State	*Effective rate in 2015*	*Regular budget 2016-2018*	*Effective rates*		
			2016	*2017*	*2018*
Vanuatu	0.0001	0.001	0.0001	0.0001	0.0001
Yemen	0.0010	0.010	0.0010	0.0010	0.0010
Zambia	0.0006	0.007	0.0007	0.0007	0.0007
Total J	**0.0171**	**0.187**	**0.0187**	**0.0187**	**0.0187**
Grand total	**100.0000**	**100.000**	**100.0000**	**100.0000**	**100.0000**

Note: The effective rates of assessment for peacekeeping operations shown above are calculated according to the system of adjustments adopted in General Assembly resolution 55/235 (see annex I) and are displayed at 4 decimal places.

[a] Included in the report of the Committee on Contributions (A/70/11, para. 98) for information.